

**AGENDA
CITY COUNCIL
WORK SESSION
CITY OF WYOMING, MINNESOTA
NOVEMBER 8, 2023
6:00 PM**

CALL TO ORDER:

CALL OF ROLL:

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

NEW BUSINESS:

1. To continue discussion on the 2024 City of Wyoming Budget

ADJOURN

BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: ABDO FINANCIAL SOLUTIONS, LLC
SUBJECT: CITY COUNCIL FINAL BUDGET WORKSHOP
DATE: 11/8/2023

Introduction

Upon your request, we have summarized some of the key items for consideration in this years' budget to Council.

Budget Format

The 2024 Budget included the Council approved priorities for each department. These will continue to be reviewed and updated as needed in the 2024 budget.

Key items in this year's budget:

- LGA will increase by approximately \$131,230 for 2024 which brings the total for 2024 to \$387,744.
- The total 2024 tax levy is proposed to increase \$321,146 or 6.26% from 2023.
 - The general levy increased \$547,186 or 15.07%
 - Factors relating to this increase are explained in this memo under the General Fund Budget Summary section.
 - The debt levy decreased by \$125,311 or -13.65%. This is due to the scheduled bond payments.
- Staffing
 - A part-time Community Service Officer position is added in 2024.
- All employees are projected to receive a COLA increase of 3% and eligible employees will receive a step increase.
- We have estimated an 8% increase in Workers Compensation, and a 10% increase in General Property Insurance.
- We have estimated a 10% to health insurance and is split 50/50 between employer and employee.

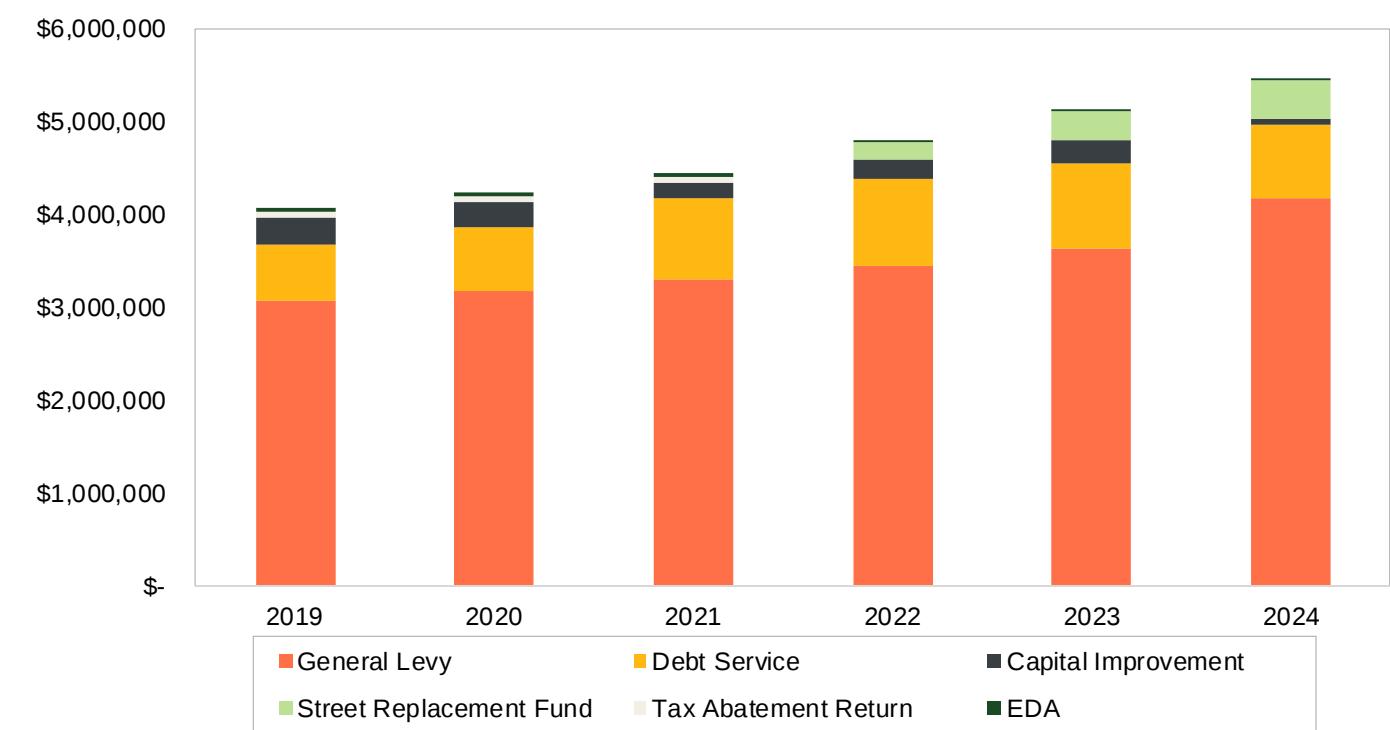
Tax Levy Summary

Overall, the property tax levy includes levies for general operations, EDA, capital equipment and improvements, street replacement, and debt service. The 2023 actual and 2024 proposed property tax levies are listed below:

	2023 Levy	Proposed 2024 Levy	Increase (Decrease) from 2023	Percent Change from 2023	Fund #
General Levy	\$ 3,630,153	\$ 4,177,339	\$ 547,186	15.07%	101
EDA Levy	10,000	10,000	-	0%	280
Capital Levy					
Capital Equipment	265,729	50,000	(215,729)	-81.18%	401
Park Development	10,000	25,000	15,000	150.00%	404
Street Replacement	300,000	400,000	100,000	33.33%	408
Total	575,729	475,000	(100,729)	-17.50%	
Debt Levy					
2009A GO Bonds	215,000	133,430	(81,570)	-37.94%	337
2015A GO Bonds	250,000	230,000	(20,000)	-8.00%	338
2016A GO Bonds	127,967	100,813	(27,154)	-21.22%	339
2018A GO Bonds	101,862	104,435	2,573	2.53%	340
2020A GO Bonds	223,061	223,901	840	0.38%	341
Total	917,890	792,579	(125,311)	-13.65%	
Total	\$ 5,133,772	\$ 5,454,918	\$ 321,146	6.26%	
Tax Capacity	\$ 13,040,652	\$ 14,397,904	\$ 1,357,252	10.41%	
City Tax Rate*	39.37%	37.89%	-1.48%		

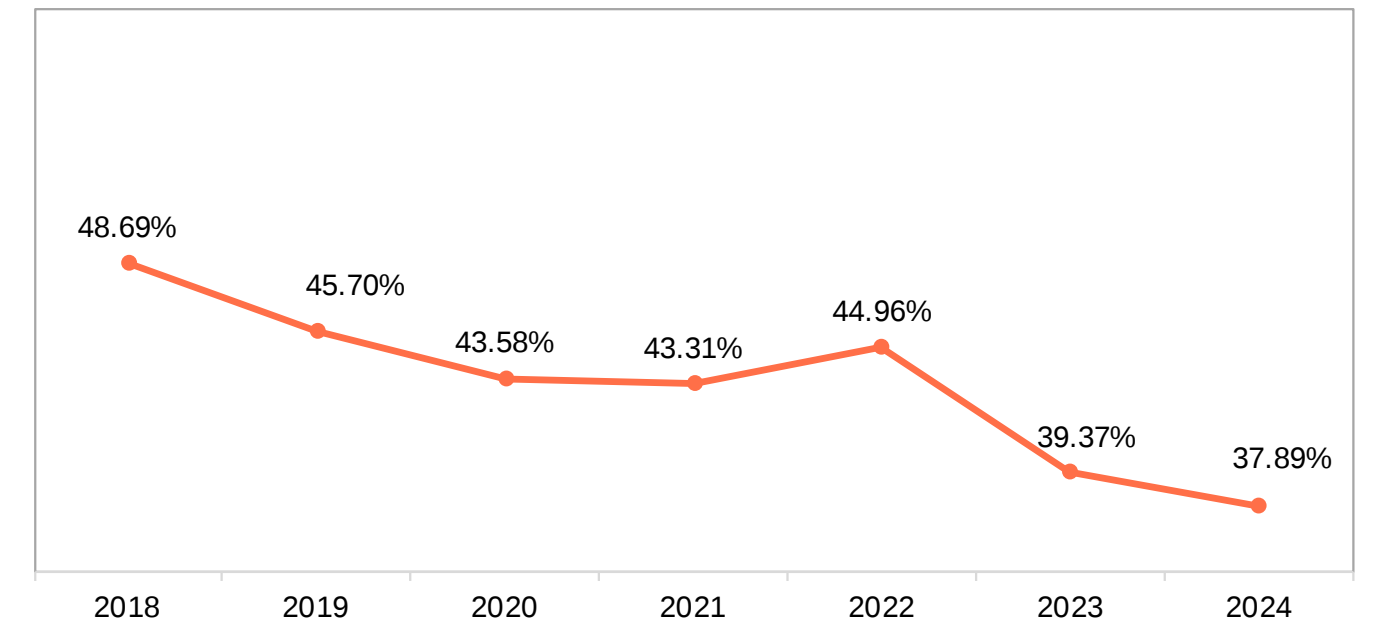
*The City's Payable 2024 Tax Rate has been estimated based on preliminary tax capacity information provided by Chisago County. The final tax capacity and rate will vary from the rate estimated in this memo.

Tax Levy Summary 2019 to 2023 Actual and 2024 Proposed



Tax Rate 2018 to 2023 Actual and 2024 Proposed

City of Wyoming Tax Rate



Estimate Property Taxes

Property Type	Market Value	Taxable Market Value	2023 Taxes Payable	2024 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 100,000	\$ 71,800	\$ 283	\$ 272	\$ (11)
Residential	200,000	180,800	712	685	(27)
Residential	300,000	289,800	1,141	1,098	(43)
Residential	400,000	398,800	1,570	1,511	(59)
Commercial	500,000	500,000	3,641	3,505	(137)

Note: change in market value has not been assumed

Estimate Property Taxes with 8% increase

Property Type	8% Market Value Increase	8% Taxable Market Value	2023 Taxes Payable	2024 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 108,000	\$ 77,544	\$ 283	\$ 294	\$ 11
Residential	216,000	195,264	712	740	28
Residential	324,000	312,984	1,141	1,186	45
Residential	432,000	430,704	1,570	1,632	62
Commercial	540,000	540,000	3,505	3,808	303

Tax Capacity Impact on Tax Rate

How Tax Capacity impacts the Tax Rate and Tax Levy amount

Keep the Tax Levy Dollars Flat

	<u>2023</u>	<u>2024</u>	<u>Change</u>
City Tax Rate	39.37%	35.66%	-3.71%
City Tax Levy	\$ 5,133,772	\$ 5,133,772	\$ -
Tax Capacity	\$ 13,040,652	\$ 14,397,904	\$ 1,357,252

If the City keeps the tax levy dollars flat, the tax rate will decrease by 3.71%. As tax capacity increases, cities can levy more dollars without a direct tax rate increase. In this example, the city is able to keep a flat levy amount and the residents see a decrease in the tax rate.

Keep a Flat Tax Rate

	<u>2023</u>	<u>2024</u>	<u>Change</u>
City Tax Rate	39.37%	39.37%	0.00%
City Tax Levy	\$ 5,133,772	\$ 5,668,087	\$ 534,315
Tax Capacity	\$ 13,040,652	\$ 14,397,904	\$ 1,357,252

If the City keeps a flat tax rate, the levied tax dollars will increase by \$534,315 (or 10.41%). As stated before, as the tax capacity increases, cities are able to levy more dollars without a direct tax rate increase. In this example the city is able to collect an additional \$534,315 without having to increase the tax rate.

Current Proposed Tax Levy & Tax Rate

	<u>2023</u>	<u>2024</u>	<u>Change</u>
City Tax Rate	39.37%	37.89%	-1.48%
City Tax Levy	\$ 5,133,772	\$ 5,454,918	\$ 321,146
Tax Capacity	\$ 13,040,652	\$ 14,397,904	\$ 1,357,252

In this example are the proposed 2024 Wyoming tax rate and levy amounts. The dollars levied are increased by \$321,146 (6.26%) and the tax rate has decreased by 1.48%. It is because of the increased tax capacity that the City is able to levy more dollars while having a lower tax rate.

General Fund Budget Summary

	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Amount Change
Revenues					
Property taxes	\$ 3,384,278	\$ 3,447,009	\$ 3,630,153	\$ 4,177,339	\$ 547,186
Other taxes	124,864	88,377	80,748	78,748	(2,000)
Licenses and permits	317,746	273,309	224,000	154,000	(70,000)
Intergovernmental	192,298	320,514	165,800	202,800	37,000
Charges for services	51,245	57,161	56,025	56,000	(25)
Fines and forfeitures	10,564	12,326	15,000	15,000	-
Interest earnings	6,860	(9,875)	25,000	25,000	-
Miscellaneous	12,218	22,500	-	-	-
Other financing sources	(4)	10,552	-	-	-
Total Revenues	\$ 4,100,069	\$ 4,221,873	\$ 4,196,726	\$ 4,708,887	\$ 512,161

Revenue Key Changes:

- Property Taxes
 - Increase to offset increase in expenditures and decrease in other revenues
- Licenses and Permits
 - Decreased building permit revenue to reflect current year activity

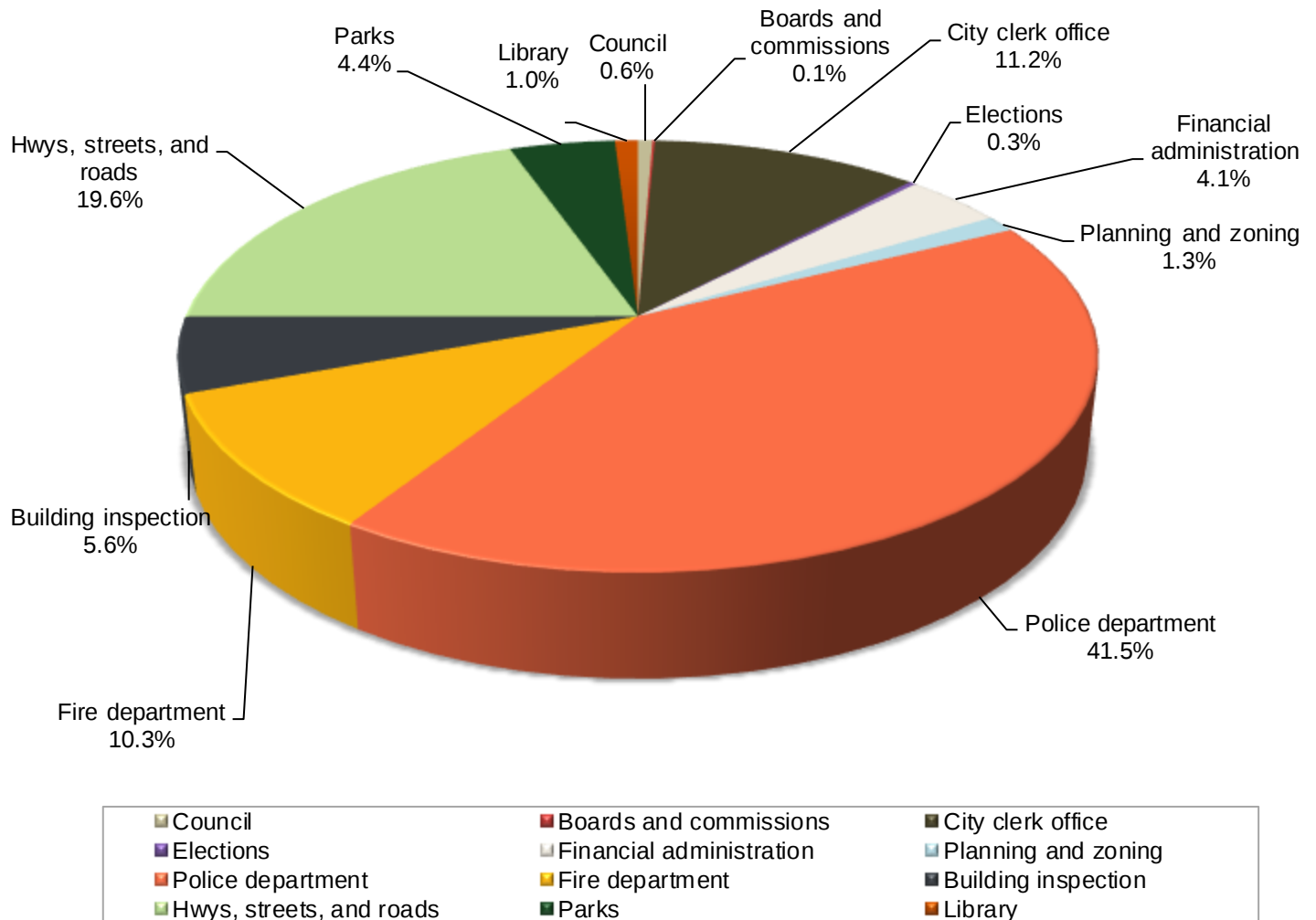
General Fund Budget Summary (Continued)

	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Amount Change
Expenditures					
Council	\$ 25,173	\$ 24,391	\$ 28,457	\$ 28,443	\$ (14)
Boards and commissions	4,534	5,015	5,187	5,080	(107)
City clerk office	397,362	419,959	494,469	529,650	35,181
Elections	-	6,599	-	13,000	13,000
Financial administration	173,071	160,447	157,619	192,970	35,351
Planning and zoning	58,275	61,244	56,369	58,945	2,576
Police department	2,073,782	2,074,654	1,693,482	1,952,522	259,040
Fire department	-	200	444,735	483,951	39,216
Building inspection	170,865	208,205	249,184	266,534	17,350
Hwys, streets, and roads	757,354	797,980	828,399	923,708	95,309
Parks	187,445	196,431	197,965	208,934	10,969
Library	30,344	39,755	41,150	45,150	4,000
Transfer out	-	499,366	-	-	-
Total Expenditures	\$ 3,878,205	\$ 4,494,246	\$ 4,197,016	\$ 4,708,887	\$ 511,871

Expenditure Key Changes:

- City Clerk Office
 - Increase in wage and benefits due to COLA and step increases
 - Increase in workers compensation and property/liability insurance premiums
 - Increase in network municipal computers by \$5k.
- Elections
 - Increase due to three elections in 2024
- Financial Administration
 - Increase in professional services of \$30k.
- Police Department
 - Increase in wages and benefits due to COLA and step increases
 - Part-time Community Service Officer position is added in 2024
 - Increase in workers compensation and property/liability insurance premiums
 - Maintenance contracts increased by \$32k due to cloud-based records management system
 - Added wellness line item for \$12k, recruitment line item for \$3k, and medical supplies and equipment line item for \$3k
- Fire Department
 - Increase in wages and benefits due to COLA and step increases
 - Added other equipment line item for \$16k for replacement lifting airbags for accident scenes, hose replacement and replacement tool sets.
- Building Inspection
 - Increase in wages and benefits due to COLA and step increases

General Fund Budget Summary (Continued)



Budget Detail - By Fund

The following financial report is attached:

- Revenues and Expenses for City of Wyoming

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
101-0000-31000	GENERAL PROPERTY TAXES	3,447,010	1,997,279	3,630,153	4,177,339
101-0000-31005	PROPERTY TAXES (DEBT LEVY)				
101-0000-31015	FAIRVIEW PILOT	42,119	38,267	36,748	36,748
101-0000-31016	POLARIS TAX ABATEMENT				
101-0000-31050	TAX INCREMENTS				
101-0000-32100	BUSINESS LICENSES/PERMITS	10,510	1,150	12,000	11,000
101-0000-32180	OTHER LICENSES/PERMITS				
101-0000-32210	BUILDING PERMITS	236,148	128,295	185,000	125,000
101-0000-32220	FEES ETC.	22,248	4,860	15,000	8,000
101-0000-32240	ANIMAL LICENSES				
101-0000-33150	FEDERAL POLICE GRANTS	6,386		5,000	5,000
101-0000-33160	FEDERAL GRANT FUNDS				
101-0000-33180	FEDERAL GRANTS-CARES				
101-0000-33190	FEDERAL GRANT-ARPA COVID19	148,176			
101-0000-33400	STATE GRANTS AND AIDS	2,500	2,996	1,000	38,000
101-0000-33401	LOCAL GOVERNMENT AID				
101-0000-33402	HOMESTEAD CREDIT	3,923		3,800	3,800
101-0000-33404	PERA AID				
101-0000-33423	POLICE STATE AID	86,809	107,987	90,000	90,000
101-0000-33424	FIRE STATE AID	54,798	62,038	56,000	56,000
101-0000-33426	OTHER STATE PUBLIC SAFETY AID	18,153	18,083	5,000	5,000
101-0000-34100	GENERAL GOVERNMENT	(231)			
101-0000-34101	CITY HALL RENT REVENUE				
101-0000-34102	LIBRARY FEES	175			
101-0000-34103	SPECIAL EVENT SECURITY	10,443	2,447		
101-0000-34107	ASSESSMENT SEARCH FEES	225	100	500	500
101-0000-34111	ENGINEER FEE				
101-0000-34112	FIRE INSPECTION				
101-0000-34122	STAGECOACH/EASTER - REVENUE				
101-0000-34125	DONATIONS	1,000			
101-0000-34204	PROTECTIVE INSPECTION FEES				
101-0000-34205	PUBLIC SAFETY GRANTS			5,000	5,000
101-0000-34208	DARE PROGRAM				
101-0000-34215	FIRE DEPARTMENT				
101-0000-34220	POLICE DEPARTMENT	1,500	500	1,500	1,500
101-0000-34230	PARK & RECREATION DEDICATION				
101-0000-34301	STREET, SIDEWALK AND CURB FEES				
101-0000-34302	DRIVEWAY PERMIT	4,403	3,042	12,000	10,000
101-0000-34780	PARK FEES	2,545	6,325	1,000	1,000
101-0000-35000	FINES AND FORFEITS	12,326	6,093	15,000	15,000
101-0000-36100	SPECIAL ASSESSMENTS				
101-0000-36200	MISCELLANEOUS REVENUES	9,530	2,764		
101-0000-36210	INTEREST EARNINGS	(28,120)	52,147	25,000	25,000
101-0000-36211	INTERFUND LOAN INTEREST	8,715			
101-0000-36220	RENT	42,273	34,040	53,025	53,000
101-0000-36240	REIMBURSEMENTS	21,499	69,078		
101-0000-38050	CABLE TV REVENUES	46,258	36,769	44,000	42,000
101-0000-38060	STREET UTILITY FRANCHISE FEES				
101-0000-39200	INTERFUND OPERATING TRANSFERS				
101-0000-39203	TRANSFER FROM OTHER FUND				
101-0000-39400	PROCEEDS FROM SALE	10,552			
NET OF REVENUES/APPROPRIATIONS - 0000 -		4,221,873	2,574,260	4,196,726	4,708,887
Dept 1110 - COUNCIL					
101-1110-41000	SALARIES & WAGES	21,000	15,750	21,000	21,000
101-1110-41210	PERA	200	150	200	200
101-1110-41220	FICA	1,607	1,205	1,610	1,610
101-1110-41500	WORKER S COMP (GENERAL)	309	400	117	103
101-1110-42000	SUPPLIES - OFFICE/COPY/COMPUTR	216	34	2,000	2,000
101-1110-42080	TRAINING AND INSTRUCTION	1,029	1,413	3,000	3,000
101-1110-44180	UNIFORMS			500	500
101-1110-44330	DUES & SUBSCRIPTIONS	30	30	30	30
NET OF REVENUES/APPROPRIATIONS - 1110 - COUNCIL		(24,391)	(18,982)	(28,457)	(28,443)
Dept 1330 - BOARDS AND COMMISSIONS					
101-1330-41000	SALARIES & WAGES	4,260	2,220	4,440	4,440
101-1330-41010	FULL TIME - REGULAR	150			
101-1330-41220	FICA	337	170	340	340
101-1330-41500	WORKER S COMP (GENERAL)	134	166	157	
101-1330-42080	TRAINING AND INSTRUCTION	134		250	300
101-1330-42100	OPERATING SUPPLIES				
NET OF REVENUES/APPROPRIATIONS - 1330 - BOARDS AND C		(5,015)	(2,556)	(5,187)	(5,080)
Dept 1400 - CITY CLERK OFFICE					
101-1400-41010	FULL TIME - REGULAR	187,076	140,178	195,480	200,520
101-1400-41020	FULL TIME - OVERTIME	4,679			

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 1400 - CITY CLERK OFFICE					
101-1400-41030	PART TIME EMPLOYEES REGULAR		330		
101-1400-41210	PERA	14,382	10,436	14,660	15,040
101-1400-41220	FICA	13,530	11,828	14,950	15,340
101-1400-41300	EMPLOYER PAID IN (GENERAL)	30,041	20,470	29,430	30,900
101-1400-41310	LIFE INSURANCE	2,186	1,513	2,270	2,380
101-1400-41400	UNEMPLOYMENT COMP (GENERAL)	849			
101-1400-41500	WORKER S COMP (GENERAL)	2,051	3,033	3,509	3,570
101-1400-42000	SUPPLIES - OFFICE/COPY/COMPUTR	6,858	6,313	6,500	7,000
101-1400-42050	SOFTWARE UPGRADES	268		300	500
101-1400-42080	TRAINING AND INSTRUCTION	4,482	4,790	5,000	8,000
101-1400-42090	NETWORK MUNICIPAL COMPUTERS	34,533	35,002	49,000	53,700
101-1400-42100	OPERATING SUPPLIES	3,006	1,130	6,500	6,500
101-1400-42150	COPIER	4,905	3,366	5,000	5,000
101-1400-42170	CITY NEWSLETTER			3,500	3,500
101-1400-42180	COMPUTER MAINT/REPAIR		1,282	3,000	3,500
101-1400-42270	COVID-19				
101-1400-42310	CONTRACTED SERVICES	30,513	11,997	42,000	44,000
101-1400-43000	PROFESSIONAL SERVICE (GENERAL)	15	5,035	10,000	10,500
101-1400-43030	ENGINEERING	26,872	8,140	25,000	25,000
101-1400-43040	ATTORNEY FEES	21,366	16,922	25,000	25,000
101-1400-43120	FEE (GOVERNMENT-STATE)	304	325		
101-1400-43210	TELEPHONE	2,295	1,656	4,000	4,500
101-1400-43220	POSTAGE	1,691	2,018	2,500	2,750
101-1400-43510	LEGAL NOTICE PUBLICATION	822	556	800	800
101-1400-43600	CLEANING SERVICE	4,312	5,652	4,500	7,000
101-1400-43610	CLEANING SUPPLIES			500	
101-1400-43630	GENERAL LIABILITY INSURANCE	(20,397)	29,224	3,970	3,800
101-1400-43800	UTILITIES-GAS/ELEC/SEWER/WATER	9,863	6,628	12,000	12,500
101-1400-43840	REFUSE	1,545		1,600	1,750
101-1400-44010	REPAIRS & MAINT. - BUILDINGS	531	1,163	5,000	5,000
101-1400-44180	UNIFORMS	196	366	500	600
101-1400-44290	REIMBURSEMENTS & REFUNDS		25		
101-1400-44330	DUES & SUBSCRIPTIONS	31,185	19,905	18,000	31,000
101-1400-49500	CONTINGENCY (LGA)				
NET OF REVENUES/APPROPRIATIONS - 1400 - CITY CLERK O		(419,959)	(349,283)	(494,469)	(529,650)
Dept 1410 - ELECTIONS					
101-1410-41000	SALARIES & WAGES	5,332			11,000
101-1410-41210	PERA	10			
101-1410-41220	FICA	7			
101-1410-42100	OPERATING SUPPLIES	1,100			1,500
101-1410-43310	TRAVEL EXPENSES	150			500
NET OF REVENUES/APPROPRIATIONS - 1410 - ELECTIONS		(6,599)			(13,000)
Dept 1500 - FINANCIAL ADMINISTRATION					
101-1500-41010	FULL TIME - REGULAR	32,712	24,375	33,230	34,740
101-1500-41020	FULL TIME - OVERTIME				
101-1500-41210	PERA	2,453	1,828	2,490	2,610
101-1500-41220	FICA	2,069	1,520	2,540	2,660
101-1500-41300	EMPLOYER PAID IN (GENERAL)	11,160	8,074	12,060	12,660
101-1500-41310	LIFE INSURANCE			240	250
101-1500-41320	PCORI TAX	112	108		
101-1500-41500	WORKER S COMP (GENERAL)	419	573	509	
101-1500-42080	TRAINING AND INSTRUCTION	191	176	300	300
101-1500-43000	PROFESSIONAL SERVICE (GENERAL)	66,779	57,034	62,000	93,500
101-1500-43010	AUDITING AND ACCOUNTING	42,000	38,300	44,000	43,500
101-1500-43510	LEGAL NOTICE PUBLICATION	482	270	250	250
101-1500-44330	DUES & SUBSCRIPTIONS	2,070	2,233		2,500
101-1500-47140	TAX ABATEMENT				
NET OF REVENUES/APPROPRIATIONS - 1500 - FINANCIAL AD		(160,447)	(134,491)	(157,619)	(192,970)
Dept 1910 - PLANNING AND ZONING					
101-1910-41010	FULL TIME - REGULAR	30,229	22,777	31,060	32,910
101-1910-41210	PERA	2,267	1,708	2,330	2,470
101-1910-41220	FICA	1,970	1,468	2,380	2,520
101-1910-41300	EMPLOYER PAID IN (GENERAL)	8,163	4,844	8,790	9,240
101-1910-41310	LIFE INSURANCE	785	607	410	430
101-1910-41500	WORKER S COMP (GENERAL)	327	450	399	
101-1910-42310	CONTRACTED SERVICES	3,575	1,102	4,500	4,725
101-1910-43030	ENGINEERING	3,115	1,235	1,500	1,600
101-1910-43040	ATTORNEY FEES	5		750	750
101-1910-43120	FEE (GOVERNMENT-STATE)				
101-1910-43150	PLANNER (COMP PLAN)	10,702		3,000	3,000
101-1910-43510	LEGAL NOTICE PUBLICATION	39		250	250
101-1910-43540	OTHER PRINTING & BINDING	67		1,000	1,050
NET OF REVENUES/APPROPRIATIONS - 1910 - PLANNING AND		(61,244)	(34,191)	(56,369)	(58,945)

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 2110 - POLICE DEPARTMENT					
101-2110-41010	FULL TIME - REGULAR	951,209	642,945	913,800	1,018,540
101-2110-41020	FULL TIME - OVERTIME	35,197	34,494	15,000	20,000
101-2110-41030	PART TIME EMPLOYEES REGULAR		2,301		30,320
101-2110-41040	POLICE O.T. - PARTTIME				
101-2110-41050	NIGHT DIFFERENTIAL	1,547	1,031	3,290	3,290
101-2110-41060	POLICE O.T. - GRANT	5,438	733	8,000	8,000
101-2110-41070	POLICE O.T. - COURT	596	223	4,000	4,000
101-2110-41080	FIRE WAGES	218,918			
101-2110-41090	OVERTIME-SPECIAL EVENT SECURITY		945		
101-2110-41100	HOLIDAY	9,725	5,295	32,230	34,870
101-2110-41210	PERA	170,772	109,578	158,890	181,890
101-2110-41220	FICA	33,258	14,572	20,750	24,830
101-2110-41240	FIRE PENSION CONTRIBUTIONS	62,198			
101-2110-41300	EMPLOYER PAID IN (GENERAL)	133,094	85,258	137,910	144,450
101-2110-41310	LIFE INSURANCE	9,155	6,288	6,060	6,360
101-2110-41400	UNEMPLOYMENT COMP (GENERAL)	772			
101-2110-41500	WORKER S COMP (GENERAL)	61,891	89,169	83,254	105,856
101-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR	4,208	2,517	2,800	3,200
101-2110-42070	RECRUITMENT				3,000
101-2110-42080	TRAINING AND INSTRUCTION	29,414	11,148	28,590	29,600
101-2110-42100	OPERATING SUPPLIES	17,667	6,303	10,000	12,000
101-2110-42110	MEDICAL SUPPLIES AND EQUIPMENT				3,500
101-2110-42120	MOTOR FUELS	51,119	25,979	50,500	46,000
101-2110-42200	COMPLIANCE CHECKS			250	250
101-2110-42230	CRIME PREVENTION	2,048	1,004	4,000	4,000
101-2110-42240	MAINTENANCE CONTRACTS	26,256	1,140	34,110	65,610
101-2110-42300	SAFETY EQUIPMENT	14,184	140		
101-2110-42310	CONTRACTED SERVICES	15,780	5,951	9,218	12,945
101-2110-42350	RESERVES	926	1,033	4,500	5,000
101-2110-43000	PROFESSIONAL SERVICE (GENERAL)	1,869	740	2,550	2,550
101-2110-43010	AUDITING AND ACCOUNTING		2,551	2,000	2,000
101-2110-43040	ATTORNEY FEES	793	2,126	2,000	2,000
101-2110-43200	COMMUNICATIONS (GENERAL)	31,318	14,173	28,500	28,500
101-2110-43210	TELEPHONE	3,629	3,657	3,500	4,500
101-2110-43220	POSTAGE	2,855	1,094	2,500	2,500
101-2110-43600	CLEANING SERVICE	4,199	3,236	3,600	4,341
101-2110-43630	GENERAL LIABILITY INSURANCE	74,559	47,955	38,970	47,130
101-2110-43700	INSPECTIONS	5,710			
101-2110-43800	UTILITIES-GAS/ELEC/SEWER/WATER	11,822	8,693	15,000	15,000
101-2110-43840	REFUSE	25		100	100
101-2110-43900	VEHICLE MAINTENANCE	37,663	11,916	18,000	18,000
101-2110-43910	SPECIAL PROJECTS	8,246	5,000	4,995	
101-2110-44010	REPAIRS & MAINT. - BUILDINGS	3,092	143	2,000	2,000
101-2110-44040	REPAIRS & MAINT. - EQUIPMENT			1,600	1,600
101-2110-44080	UNIFORMS	9,146	4,034	9,125	10,500
101-2110-44330	DUES & SUBSCRIPTIONS	4,575	5,843	1,720	4,970
101-2110-44350	WELLNESS		2,075	4,120	12,120
101-2110-44360	INVESTIGATIONS	2,747	2,004	3,500	3,700
101-2110-44370	COLLABORATIVE PARTNERSHIPS		5,840	5,500	5,500
101-2110-45800	OTHER EQUIPMENT	17,034	10,613	17,050	18,000
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR		(2,074,654)	(1,179,740)	(1,693,482)	(1,952,522)
Dept 2200 - FIRE DEPARTMENT					
101-2200-41080	FIRE WAGES		142,112	196,820	206,980
101-2200-41210	PERA		7,445	12,760	14,430
101-2200-41220	FICA		7,771	11,000	11,230
101-2200-41240	FIRE PENSION CONTRIBUTIONS			56,000	56,000
101-2200-41300	EMPLOYER PAID IN (GENERAL)		6,160	17,820	19,000
101-2200-41310	LIFE INSURANCE			950	1,000
101-2200-41500	WORKER S COMP (GENERAL)		16,230	22,075	22,081
101-2200-42000	SUPPLIES - OFFICE/COPY/COMPUTR			800	800
101-2200-42070	RECRUITMENT				500
101-2200-42080	TRAINING AND INSTRUCTION		6,554	12,000	12,000
101-2200-42100	OPERATING SUPPLIES		4,563	8,000	7,000
101-2200-42110	MEDICAL SUPPLIES AND EQUIPMENT				3,000
101-2200-42120	MOTOR FUELS		4,969	12,000	10,000
101-2200-42200	COMPLIANCE CHECKS				
101-2200-42230	CRIME PREVENTION				
101-2200-42240	MAINTENANCE CONTRACTS			650	650
101-2200-42300	SAFETY EQUIPMENT		10,900	18,000	18,000
101-2200-42310	CONTRACTED SERVICES		4,009	8,850	8,850
101-2200-43000	PROFESSIONAL SERVICE (GENERAL)		469	4,500	4,500
101-2200-43010	AUDITING AND ACCOUNTING			500	500
101-2200-43040	ATTORNEY FEES		403		500
101-2200-43200	COMMUNICATIONS (GENERAL)		9,085	12,200	13,600
101-2200-43630	GENERAL LIABILITY INSURANCE			10,510	10,680

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 2200 - FIRE DEPARTMENT					
101-2200-43700	INSPECTIONS		3,393	12,000	12,000
101-2200-43900	VEHICLE MAINTENANCE		11,420	17,000	17,000
101-2200-43910	SPECIAL PROJECTS				
101-2200-44010	REPAIRS & MAINT. - BUILDINGS		2,368	1,500	1,500
101-2200-44040	REPAIRS & MAINT. - EQUIPMENT		351	3,000	3,000
101-2200-44080	UNIFORMS		2,824	4,500	5,500
101-2200-44330	DUES & SUBSCRIPTIONS	200		800	800
101-2200-44350	WELLNESS			500	500
101-2200-44360	INVESTIGATIONS				
101-2200-44370	COLLABORATIVE PARTNERSHIPS				
101-2200-45800	OTHER EQUIPMENT				22,350
NET OF REVENUES/APPROPRIATIONS - 2200 - FIRE DEPARTM		(200)	(241,026)	(444,735)	(483,951)
Dept 2400 - BUILDING INSPECTION					
101-2400-41010	FULL TIME - REGULAR	123,005	95,163	157,290	161,960
101-2400-41210	PERA	9,225	6,869	11,800	12,150
101-2400-41220	FICA	8,300	6,269	12,030	12,390
101-2400-41300	EMPLOYER PAID IN (GENERAL)	26,505	15,800	22,980	34,550
101-2400-41310	LIFE INSURANCE	1,545	1,181	1,560	1,640
101-2400-41500	WORKER S COMP (GENERAL)	884	1,370	594	1,614
101-2400-42000	SUPPLIES - OFFICE/COPY/COMPUTR	4,931	83	6,100	6,400
101-2400-42050	SOFTWARE UPGRADES	17,600		1,000	1,000
101-2400-42080	TRAINING AND INSTRUCTION	2,410	6,104	7,000	7,350
101-2400-42100	OPERATING SUPPLIES	2,642	437	2,000	2,100
101-2400-42120	MOTOR FUELS	1,737	691	1,750	1,750
101-2400-42310	CONTRACTED SERVICES	329		2,000	2,000
101-2400-43030	ENGINEERING			250	250
101-2400-43040	ATTORNEY FEES			750	750
101-2400-43210	TELEPHONE	912	661	2,300	1,100
101-2400-43220	POSTAGE	169	245	800	800
101-2400-43310	TRAVEL EXPENSES	931	1,013	4,450	4,700
101-2400-43630	GENERAL LIABILITY INSURANCE	3,488	5,799	4,030	2,630
101-2400-43900	VEHICLE MAINTENANCE	131	3,998	4,000	4,500
101-2400-44180	UNIFORMS	578	534	900	1,000
101-2400-44330	DUES & SUBSCRIPTIONS	2,883	5,479	5,600	5,900
NET OF REVENUES/APPROPRIATIONS - 2400 - BUILDING INS		(208,205)	(151,696)	(249,184)	(266,534)
Dept 3100 - HWYS, STREETS, AND ROADS					
101-3100-41010	FULL TIME - REGULAR	239,907	228,522	309,620	337,910
101-3100-41020	FULL TIME - OVERTIME	6,847	5,028	14,000	14,000
101-3100-41030	PART TIME EMPLOYEES REGULAR		4,083	10,690	10,690
101-3100-41210	PERA	18,506	17,248	25,070	27,190
101-3100-41220	FICA	18,276	17,133	25,570	27,740
101-3100-41300	EMPLOYER PAID IN (GENERAL)	61,276	54,068	76,560	80,390
101-3100-41310	LIFE INSURANCE	2,983	2,569	2,540	2,660
101-3100-41500	WORKER S COMP (GENERAL)	28,729	39,940	26,966	34,878
101-3100-42000	SUPPLIES - OFFICE/COPY/COMPUTR	1,169	901	500	1,200
101-3100-42050	SOFTWARE UPGRADES	3,495	3,016	7,500	7,500
101-3100-42080	TRAINING AND INSTRUCTION	944	56	1,000	1,000
101-3100-42100	OPERATING SUPPLIES	3,447	2,864	2,500	3,000
101-3100-42120	MOTOR FUELS	25,356	14,492	21,250	27,000
101-3100-42130	CULVERTS				
101-3100-42190	SEASONAL ACTIVITIES				
101-3100-42250	LANDSCAPING MATERIALS	1,197	1,389	1,500	1,500
101-3100-42260	SIGN MATERIAL/REPLACEMENT	3,952	2,374	5,000	5,000
101-3100-42300	SAFETY EQUIPMENT	5,531	1,381	3,500	5,000
101-3100-42310	CONTRACTED SERVICES	16,538	7,750	7,500	8,000
101-3100-42400	SMALL TOOLS/MINOR EQUIPMENT	9,948	5,000	10,000	10,000
101-3100-42910	EQUIPMENT REPAIR		374		
101-3100-43000	PROFESSIONAL SERVICE (GENERAL)				
101-3100-43030	ENGINEERING	3,472			
101-3100-43040	ATTORNEY FEES				
101-3100-43060	PERSONNEL TESTING	788	619	1,200	1,200
101-3100-43090	HAZARDOUS WASTE DISPOSAL				
101-3100-43120	FEE (GOVERNMENT-STATE)	10			
101-3100-43210	TELEPHONE	1,019	586	350	1,200
101-3100-43520	GENERAL NOTICE PUBLICATION			2,700	2,700
101-3100-43630	GENERAL LIABILITY INSURANCE	19,745	18,200	16,860	16,950
101-3100-43800	UTILITIES-GAS/ELEC/SEWER/WATER	26,952	18,311	25,000	29,000
101-3100-43840	REFUSE	1,401	1,047	1,000	1,500
101-3100-43860	STREET LIGHTS	89,104	59,160	90,000	90,000
101-3100-43900	VEHICLE MAINTENANCE	1,318			
101-3100-44010	REPAIRS & MAINT. - BUILDINGS	7,689	3,709	5,000	9,000
101-3100-44030	REP & MAIN. - OTHER THAN BLDGS				
101-3100-44040	REPAIRS & MAINT. - EQUIPMENT	88,029	40,916	43,000	48,000
101-3100-44100	RENTALS (EQUIPMENT)	5,828	4,873	5,000	6,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 09/30/23	2023 AMENDED BUDGET	2024 DEPARTMENT REQU BUDGET
Dept 3100 - HWYS, STREETS, AND ROADS					
101-3100-44180	UNIFORMS	6,674	3,561	6,000	6,500
101-3100-44330	DUES & SUBSCRIPTIONS	1,035	1,955	500	2,000
101-3100-44400	SALT & SAND	50,507	33,102	35,523	50,000
101-3100-44410	STREET MAINT MATERIALS	46,308	97,539	45,000	55,000
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET		(797,980)	(691,766)	(828,399)	(923,708)
Dept 3160 - Street Lighting					
101-3160-43800	UTILITIES-GAS/ELEC/SEWER/WATER				
NET OF REVENUES/APPROPRIATIONS - 3160 - Street Light					
Dept 5200 - PARKS					
101-5200-41010	FULL TIME - REGULAR	39,462	10,214	38,010	38,060
101-5200-41020	FULL TIME - OVERTIME	2,994	2,226	1,000	1,000
101-5200-41030	PART TIME EMPLOYEES REGULAR	843	7,084	18,190	18,220
101-5200-41210	PERA	2,742	907	3,730	3,730
101-5200-41220	FICA	3,389	962	4,380	4,380
101-5200-41300	EMPLOYER PAID IN (GENERAL)	8,074	3,331	8,920	9,370
101-5200-41310	LIFE INSURANCE			290	300
101-5200-41500	WORKER S COMP (GENERAL)	8,136	10,690	635	4,484
101-5200-42080	TRAINING AND INSTRUCTION	456	711	2,500	2,500
101-5200-42100	OPERATING SUPPLIES	1,151	788	1,000	1,250
101-5200-42120	MOTOR FUELS	1,062	507	2,500	2,500
101-5200-42190	SEASONAL ACTIVITIES	1,765	97	2,000	2,000
101-5200-42250	LANDSCAPING MATERIALS	1,825	1,671	1,500	2,000
101-5200-42310	CONTRACTED SERVICES	41,811	38,962	50,000	50,000
101-5200-42400	SMALL TOOLS/MINOR EQUIPMENT	1,291	2,833	2,500	2,500
101-5200-42600	TRAIL MAINTENANCE		2,827	2,500	2,500
101-5200-42910	EQUIPMENT REPAIR				
101-5200-43210	TELEPHONE				
101-5200-43520	GENERAL NOTICE PUBLICATION				
101-5200-43630	GENERAL LIABILITY INSURANCE	13,590	12,706	6,410	7,340
101-5200-43800	UTILITIES-GAS/ELEC/SEWER/WATER	4,030	2,748	4,200	4,500
101-5200-43840	REFUSE	1,675	2,174	1,200	1,800
101-5200-43900	VEHICLE MAINTENANCE				
101-5200-44010	REPAIRS & MAINT. - BUILDINGS	8,607	753	5,000	6,000
101-5200-44030	REP & MAIN. - OTHER THAN BLDGS				
101-5200-44040	REPAIRS & MAINT. - EQUIPMENT	23,987	14,121	20,000	22,000
101-5200-44050	SATALITE RENTAL	9,025	7,264	6,500	7,500
101-5200-44180	UNIFORMS				
101-5200-44760	TREE PLANTING	20,516	6,412	15,000	15,000
101-5200-49000	2004 CHEVY PICKUP				
101-5200-49120	POLARIS RANGER				
101-5200-49220	DUMPSTER TRAILER				
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS		(196,431)	(129,988)	(197,965)	(208,934)
Dept 5500 - LIBRARY					
101-5500-41210	PERA				
101-5500-41220	FICA				
101-5500-41300	EMPLOYER PAID IN (GENERAL)				
101-5500-42100	OPERATING SUPPLIES				
101-5500-43600	CLEANING SERVICE	15,161	11,371	19,000	19,000
101-5500-43800	UTILITIES-GAS/ELEC/SEWER/WATER	24,400	20,516	19,000	23,000
101-5500-43840	REFUSE	194	132	150	150
101-5500-44010	REPAIRS & MAINT. - BUILDINGS			3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 5500 - LIBRARY		(39,755)	(32,019)	(41,150)	(45,150)
Dept 9360 - TRANSFER OUT					
101-9360-47210	TRANSFER	499,366			
NET OF REVENUES/APPROPRIATIONS - 9360 - TRANSFER OUT		(499,366)			
ESTIMATED REVENUES - FUND 101		4,221,873	2,574,260	4,196,726	4,708,887
APPROPRIATIONS - FUND 101		4,494,246	2,965,738	4,197,016	4,708,887
NET OF REVENUES/APPROPRIATIONS - FUND 101		(272,373)	(391,478)	(290)	
BEGINNING FUND BALANCE		2,674,065	2,403,694	2,403,694	2,012,216
FUND BALANCE ADJUSTMENTS		1,998			
ENDING FUND BALANCE		2,403,690	2,012,216	2,403,404	2,012,216

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
201-0000-36200	MISCELLANEOUS REVENUES				
201-0000-36210	INTEREST EARNINGS	(461)	383	444	370
201-0000-39400	PROCEEDS FROM SALE	1,688	72	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,227	455	10,444	10,370
Dept 2110 - POLICE DEPARTMENT					
201-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR				
201-2110-42100	OPERATING SUPPLIES	600	18		436
201-2110-42300	SAFETY EQUIPMENT				
201-2110-43040	ATTORNEY FEES				
201-2110-44290	REIMBURSEMENTS & REFUNDS				
201-2110-45800	OTHER EQUIPMENT			540	
201-2110-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR		(600)	(18)	(540)	(436)
ESTIMATED REVENUES - FUND 201		1,227	455	10,444	10,370
APPROPRIATIONS - FUND 201		600	18	540	436
NET OF REVENUES/APPROPRIATIONS - FUND 201		627	437	9,904	9,934
BEGINNING FUND BALANCE		17,402	18,030	18,030	18,467
ENDING FUND BALANCE		18,029	18,467	27,934	28,401

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
202-0000-32220	FEES ETC.	12,437	6,867	9,738	
202-0000-36210	INTEREST EARNINGS	(471)	487	276	219
202-0000-39400	PROCEEDS FROM SALE	4,822	1,095	6,814	12,239
NET OF REVENUES/APPROPRIATIONS - 0000 -		16,788	8,449	16,828	12,458
Dept 2110 - POLICE DEPARTMENT					
202-2110-42100	OPERATING SUPPLIES				
202-2110-42310	CONTRACTED SERVICES	10,052	7,561		9,363
202-2110-43000	PROFESSIONAL SERVICE (GENERAL)	152			
202-2110-45800	OTHER EQUIPMENT			8,847	
202-2110-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR		(10,204)	(7,561)	(8,847)	(9,363)
ESTIMATED REVENUES - FUND 202		16,788	8,449	16,828	12,458
APPROPRIATIONS - FUND 202		10,204	7,561	8,847	9,363
NET OF REVENUES/APPROPRIATIONS - FUND 202		6,584	888	7,981	3,095
BEGINNING FUND BALANCE		15,906	22,490	22,490	23,378
ENDING FUND BALANCE		22,490	23,378	30,471	26,473

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
205-0000-34220	POLICE DEPARTMENT	793	1,500		
205-0000-36210	INTEREST EARNINGS	(170)	147		
NET OF REVENUES/APPROPRIATIONS - 0000 -		623	1,647		
Dept 2110 - POLICE DEPARTMENT					
205-2110-42100	OPERATING SUPPLIES	1,706	103		
205-2110-42230	CRIME PREVENTION				
205-2110-45800	OTHER EQUIPMENT				
205-2110-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR		(1,706)	(103)		
ESTIMATED REVENUES - FUND 205		623	1,647		
APPROPRIATIONS - FUND 205		1,706	103		
NET OF REVENUES/APPROPRIATIONS - FUND 205		(1,083)	1,544		
BEGINNING FUND BALANCE		6,975	5,892	5,892	7,436
ENDING FUND BALANCE		5,892	7,436	5,892	7,436

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
206-0000-32220	FEES ETC.	1,500	2,940		
206-0000-36210	INTEREST EARNINGS	(37)	38		
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,463	2,978		
Dept 2110 - POLICE DEPARTMENT					
206-2110-42100	OPERATING SUPPLIES	1,500			
206-2110-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR		(1,500)			
ESTIMATED REVENUES - FUND 206		1,463	2,978		
APPROPRIATIONS - FUND 206		1,500			
NET OF REVENUES/APPROPRIATIONS - FUND 206		(37)	2,978		
BEGINNING FUND BALANCE		198	161	161	3,139
ENDING FUND BALANCE		161	3,139	161	3,139

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
207-0000-32220	FEES ETC.	450	370		
207-0000-36210	INTEREST EARNINGS	(574)	464		
NET OF REVENUES/APPROPRIATIONS - 0000 -		(124)	834		
Dept 2110 - POLICE DEPARTMENT					
207-2110-42100	OPERATING SUPPLIES				
207-2110-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR					
ESTIMATED REVENUES - FUND 207		(124)	834		
APPROPRIATIONS - FUND 207					
NET OF REVENUES/APPROPRIATIONS - FUND 207		(124)	834		
BEGINNING FUND BALANCE		22,178	22,054	22,054	22,888
ENDING FUND BALANCE		22,054	22,888	22,054	22,888

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
208-0000-32220	FEES ETC.	1,470	645		
208-0000-36210	INTEREST EARNINGS	(296)	200		
208-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,174	845		
Dept 2110 - POLICE DEPARTMENT					
208-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR				
208-2110-42230	CRIME PREVENTION	393			
208-2110-42310	CONTRACTED SERVICES	2,500	3,000		
208-2110-44290	REIMBURSEMENTS & REFUNDS				
208-2110-45800	OTHER EQUIPMENT		1,148		
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR		(2,893)	(4,148)		
ESTIMATED REVENUES - FUND 208		1,174	845		
APPROPRIATIONS - FUND 208		2,893	4,148		
NET OF REVENUES/APPROPRIATIONS - FUND 208		(1,719)	(3,303)		
BEGINNING FUND BALANCE		12,515	10,796	10,796	7,493
ENDING FUND BALANCE		10,796	7,493	10,796	7,493

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
280-0000-31000	GENERAL PROPERTY TAXES	10,000	5,000	10,000	10,000
280-0000-33400	STATE GRANTS AND AIDS				
280-0000-34125	DONATIONS				
280-0000-36200	MISCELLANEOUS REVENUES		11,000		
280-0000-36210	INTEREST EARNINGS	(4,854)	3,963		
280-0000-39203	TRANSFER FROM OTHER FUND				
280-0000-39400	PROCEEDS FROM SALE				
NET OF REVENUES/APPROPRIATIONS - 0000 -		5,146	19,963	10,000	10,000
Dept 1000 - GENERAL GOVERNMENT					
280-1000-43000	PROFESSIONAL SERVICE (GENERAL)	8,813	14,808		
280-1000-43030	ENGINEERING				
280-1000-43040	ATTORNEY FEES				
280-1000-45150	LAND TAXES				
280-1000-46010	DEBT SRV BOND PRINCIPAL			24,521	
280-1000-46110	BOND INTEREST			6,908	
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE		(8,813)	(14,808)	(31,429)	
Dept 1330 - BOARDS AND COMMISSIONS					
280-1330-41000	SALARIES & WAGES	270	150		1,000
280-1330-41220	FICA	21	11		
280-1330-42080	TRAINING AND INSTRUCTION				
NET OF REVENUES/APPROPRIATIONS - 1330 - BOARDS AND C		(291)	(161)		(1,000)
Dept 1500 - FINANCIAL ADMINISTRATION					
280-1500-43000	PROFESSIONAL SERVICE (GENERAL)				
NET OF REVENUES/APPROPRIATIONS - 1500 - FINANCIAL AD					
ESTIMATED REVENUES - FUND 280		5,146	19,963	10,000	10,000
APPROPRIATIONS - FUND 280		9,104	14,969	31,429	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 280		(3,958)	4,994	(21,429)	9,000
BEGINNING FUND BALANCE		194,974	191,016	191,016	196,010
ENDING FUND BALANCE		191,016	196,010	169,587	205,010

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
285-0000-36210	INTEREST EARNINGS	(573)	453		
285-0000-36505	REVOLVING LOANS RETAINED				
285-0000-39999	PRIOR PERIOD ADJUSTMENTS				
NET OF REVENUES/APPROPRIATIONS - 0000 -		(573)	453		
Dept 1000 - GENERAL GOVERNMENT					
285-1000-43040	ATTORNEY FEES				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 6500 - ECONOMIC DEVELOPMENT					
285-6500-44040	REPAIRS & MAINT. - EQUIPMENT				
285-6500-44060	LOAN DISBURSEMENTS				
NET OF REVENUES/APPROPRIATIONS - 6500 - ECONOMIC DEV					
ESTIMATED REVENUES - FUND 285		(573)	453		
APPROPRIATIONS - FUND 285					
NET OF REVENUES/APPROPRIATIONS - FUND 285		(573)	453		
BEGINNING FUND BALANCE		22,248	21,674	21,674	22,127
ENDING FUND BALANCE		21,675	22,127	21,674	22,127

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
331-0000-31000	GENERAL PROPERTY TAXES				
331-0000-36100	SPECIAL ASSESSMENTS				
331-0000-36210	INTEREST EARNINGS				
331-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 7000 - DEBT SERVICE					
331-7000-46010	DEBT SRV BOND PRINCIPAL				
331-7000-46110	BOND INTEREST				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
ESTIMATED REVENUES - FUND 331					
APPROPRIATIONS - FUND 331					
NET OF REVENUES/APPROPRIATIONS - FUND 331					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
333-0000-31000	GENERAL PROPERTY TAXES				
333-0000-36100	SPECIAL ASSESSMENTS				
333-0000-36210	INTEREST EARNINGS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 7000 - DEBT SERVICE					
333-7000-46010	DEBT SRV BOND PRINCIPAL				
333-7000-46110	BOND INTEREST				
333-7000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
ESTIMATED REVENUES - FUND 333					
APPROPRIATIONS - FUND 333					
NET OF REVENUES/APPROPRIATIONS - FUND 333					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
335-0000-36100	SPECIAL ASSESSMENTS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
ESTIMATED REVENUES - FUND 335					
APPROPRIATIONS - FUND 335					
NET OF REVENUES/APPROPRIATIONS - FUND 335					
	BEGINNING FUND BALANCE				
	ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
336-0000-36100	SPECIAL ASSESSMENTS				
336-0000-36210	INTEREST EARNINGS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
336-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 7000 - DEBT SERVICE					
336-7000-46010	DEBT SRV BOND PRINCIPAL				
336-7000-46110	BOND INTEREST				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
ESTIMATED REVENUES - FUND 336					
APPROPRIATIONS - FUND 336					
NET OF REVENUES/APPROPRIATIONS - FUND 336					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
337-0000-31000	GENERAL PROPERTY TAXES	210,000	107,500	215,000	133,430
337-0000-33160	FEDERAL GRANT FUNDS	20,625	9,042		
337-0000-36100	SPECIAL ASSESSMENTS	99,774	20,570		
337-0000-36210	INTEREST EARNINGS	(15,422)	9,512		
NET OF REVENUES/APPROPRIATIONS - 0000 -		314,977	146,624	215,000	133,430
Dept 1000 - GENERAL GOVERNMENT					
337-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 7000 - DEBT SERVICE					
337-7000-43000	PROFESSIONAL SERVICE (GENERAL)				
337-7000-46010	DEBT SRV BOND PRINCIPAL	315,000	320,000	320,000	335,000
337-7000-46110	BOND INTEREST	62,490	45,820	45,820	28,295
337-7000-46200	FISCAL AGENT FEES	375	375		
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(377,865)	(366,195)	(365,820)	(363,295)
ESTIMATED REVENUES - FUND 337		314,977	146,624	215,000	133,430
APPROPRIATIONS - FUND 337		377,865	366,195	365,820	363,295
NET OF REVENUES/APPROPRIATIONS - FUND 337		(62,888)	(219,571)	(150,820)	(229,865)
BEGINNING FUND BALANCE		830,701	767,813	767,813	548,242
ENDING FUND BALANCE		767,813	548,242	616,993	318,377

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
338-0000-31000	GENERAL PROPERTY TAXES	275,000	125,000	250,000	230,000
338-0000-36100	SPECIAL ASSESSMENTS	67,452	32,770		
338-0000-36210	INTEREST EARNINGS	(10,244)	7,104		
338-0000-39300	BOND PROCEEDS				
NET OF REVENUES/APPROPRIATIONS - 0000 -		332,208	164,874	250,000	230,000
Dept 7000 - DEBT SERVICE					
338-7000-43040	ATTORNEY FEES				
338-7000-46010	DEBT SRV BOND PRINCIPAL	325,000	335,000	335,000	345,000
338-7000-46110	BOND INTEREST	47,175	37,275	37,275	27,075
338-7000-46200	FISCAL AGENT FEES	550	550		
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(372,725)	(372,825)	(372,275)	(372,075)
ESTIMATED REVENUES - FUND 338		332,208	164,874	250,000	230,000
APPROPRIATIONS - FUND 338		372,725	372,825	372,275	372,075
NET OF REVENUES/APPROPRIATIONS - FUND 338		(40,517)	(207,951)	(122,275)	(142,075)
BEGINNING FUND BALANCE		700,733	660,217	660,217	452,266
ENDING FUND BALANCE		660,216	452,266	537,942	310,191

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
339-0000-31000	GENERAL PROPERTY TAXES	124,404	63,984	127,967	100,813
339-0000-36100	SPECIAL ASSESSMENTS				
339-0000-36210	INTEREST EARNINGS	(2,009)	1,582		
339-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -		122,395	65,566	127,967	100,813
Dept 7000 - DEBT SERVICE					
339-7000-46010	DEBT SRV BOND PRINCIPAL	110,000	110,000	110,000	115,000
339-7000-46110	BOND INTEREST	9,910	8,480	8,480	6,874
339-7000-46200	FISCAL AGENT FEES	500			
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(120,410)	(118,480)	(118,480)	(121,874)
ESTIMATED REVENUES - FUND 339		122,395	65,566	127,967	100,813
APPROPRIATIONS - FUND 339		120,410	118,480	118,480	121,874
NET OF REVENUES/APPROPRIATIONS - FUND 339		1,985	(52,914)	9,487	(21,061)
BEGINNING FUND BALANCE		170,681	172,667	172,667	119,753
ENDING FUND BALANCE		172,666	119,753	182,154	98,692

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
340-0000-31000	GENERAL PROPERTY TAXES	104,540	50,931	101,862	104,435
340-0000-36100	SPECIAL ASSESSMENTS	26,844	9,244		
340-0000-36210	INTEREST EARNINGS	(594)	541		
340-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -		130,790	60,716	101,862	104,435
Dept 7000 - DEBT SERVICE					
340-7000-46010	DEBT SRV BOND PRINCIPAL	85,000	85,000	85,000	90,000
340-7000-46110	BOND INTEREST	39,519	36,969	36,969	34,344
340-7000-46200	FISCAL AGENT FEES	550	550		
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(125,069)	(122,519)	(121,969)	(124,344)
ESTIMATED REVENUES - FUND 340		130,790	60,716	101,862	104,435
APPROPRIATIONS - FUND 340		125,069	122,519	121,969	124,344
NET OF REVENUES/APPROPRIATIONS - FUND 340		5,721	(61,803)	(20,107)	(19,909)
BEGINNING FUND BALANCE		119,048	124,769	124,769	62,966
ENDING FUND BALANCE		124,769	62,966	104,662	43,057

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
341-0000-31000	GENERAL PROPERTY TAXES	222,116	111,531	223,061	223,901
341-0000-36100	SPECIAL ASSESSMENTS	53,428	21,632		
341-0000-36210	INTEREST EARNINGS	(1,699)	4,837		
341-0000-39203	TRANSFER FROM OTHER FUND	143,958			
NET OF REVENUES/APPROPRIATIONS - 0000 -		417,803	138,000	223,061	223,901
Dept 7000 - DEBT SERVICE					
341-7000-46010	DEBT SRV BOND PRINCIPAL	205,000	205,000	205,000	210,000
341-7000-46110	BOND INTEREST	67,850	63,750	63,750	59,600
341-7000-46200	FISCAL AGENT FEES		500		
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(272,850)	(269,250)	(268,750)	(269,600)
ESTIMATED REVENUES - FUND 341		417,803	138,000	223,061	223,901
APPROPRIATIONS - FUND 341		272,850	269,250	268,750	269,600
NET OF REVENUES/APPROPRIATIONS - FUND 341		144,953	(131,250)	(45,689)	(45,699)
BEGINNING FUND BALANCE		400,404	545,357	545,357	414,107
ENDING FUND BALANCE		545,357	414,107	499,668	368,408

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
370-0000-31000	GENERAL PROPERTY TAXES				
370-0000-31050	TAX INCREMENTS	35,150	15,568		
370-0000-36210	INTEREST EARNINGS	(606)	151		
370-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -		34,544	15,719		
Dept 1000 - GENERAL GOVERNMENT					
370-1000-43040	ATTORNEY FEES				
370-1000-46200	FISCAL AGENT FEES				
370-1000-47150	TAX INCREMENT	9,397	8,776		
370-1000-47220	INTERFUND INTEREST EXPENSE	8,714			
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE		(18,111)	(8,776)		
Dept 7000 - DEBT SERVICE					
370-7000-46010	DEBT SRV BOND PRINCIPAL				
370-7000-46110	BOND INTEREST				
370-7000-46200	FISCAL AGENT FEES				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
Dept 9360 - TRANSFER OUT					
370-9360-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 9360 - TRANSFER OUT					
ESTIMATED REVENUES - FUND 370		34,544	15,719		
APPROPRIATIONS - FUND 370		18,111	8,776		
NET OF REVENUES/APPROPRIATIONS - FUND 370		16,433	6,943		
BEGINNING FUND BALANCE		(217,876)	(201,444)	(201,444)	(194,501)
ENDING FUND BALANCE		(201,443)	(194,501)	(201,444)	(194,501)

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
385-0000-31050	TAX INCREMENTS				
385-0000-33402	HOMESTEAD CREDIT				
385-0000-36210	INTEREST EARNINGS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
385-1000-47150	TAX INCREMENT				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 9360 - TRANSFER OUT					
385-9360-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 9360 - TRANSFER OUT					
ESTIMATED REVENUES - FUND 385					
APPROPRIATIONS - FUND 385					
NET OF REVENUES/APPROPRIATIONS - FUND 385					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
390-0000-36100	SPECIAL ASSESSMENTS				
390-0000-36210	INTEREST EARNINGS				
390-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 7000 - DEBT SERVICE					
390-7000-46010	DEBT SRV BOND PRINCIPAL				
390-7000-46110	BOND INTEREST				
390-7000-46200	FISCAL AGENT FEES				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
ESTIMATED REVENUES - FUND 390					
APPROPRIATIONS - FUND 390					
NET OF REVENUES/APPROPRIATIONS - FUND 390					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
401-0000-31000	GENERAL PROPERTY TAXES	200,000	132,865	265,729	200,000
401-0000-33401	LOCAL GOVERNMENT AID	302,393	127,886	255,771	437,744
401-0000-36100	SPECIAL ASSESSMENTS				
401-0000-36200	MISCELLANEOUS REVENUES	29,425			
401-0000-36210	INTEREST EARNINGS	(3,627)	1,264	8,057	4,391
401-0000-36231	TREE REPLACEMENT		28,500		
401-0000-36240	REIMBURSEMENTS	5,416			
401-0000-39203	TRANSFER FROM OTHER FUND	499,366		47,179	
401-0000-39400	PROCEEDS FROM SALE	18,071		13,600	
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,051,044	290,515	590,336	642,135
Dept 1000 - GENERAL GOVERNMENT					
401-1000-45000	CAPITAL OUTLAY	387,348	19,221	5,000	25,000
401-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE		(387,348)	(19,221)	(5,000)	(25,000)
Dept 2110 - POLICE DEPARTMENT					
401-2110-45000	CAPITAL OUTLAY	165,494	53,979	110,500	143,000
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR		(165,494)	(53,979)	(110,500)	(143,000)
Dept 2200 - FIRE DEPARTMENT					
401-2200-45000	CAPITAL OUTLAY	1,352		30,000	40,000
401-2200-47220	INTERFUND INTEREST EXPENSE				
NET OF REVENUES/APPROPRIATIONS - 2200 - FIRE DEPARTM		(1,352)		(30,000)	(40,000)
Dept 3100 - HWYS, STREETS, AND ROADS					
401-3100-33160	FEDERAL GRANT FUNDS				
401-3100-45000	CAPITAL OUTLAY	335,101	458,181	230,000	295,000
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET		(335,101)	(458,181)	(230,000)	(295,000)
Dept 6231 - TREE REPLACEMENT PROGRAM					
401-6231-44840	TREES	29,272			
NET OF REVENUES/APPROPRIATIONS - 6231 - TREE REPLACE		(29,272)			
ESTIMATED REVENUES - FUND 401		1,051,044	290,515	590,336	642,135
APPROPRIATIONS - FUND 401		918,567	531,381	375,500	503,000
NET OF REVENUES/APPROPRIATIONS - FUND 401		132,477	(240,866)	214,836	139,135
BEGINNING FUND BALANCE		72,822	205,300	205,300	(35,566)
ENDING FUND BALANCE		205,299	(35,566)	420,136	103,569

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
402-0000-36210	INTEREST EARNINGS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
402-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
ESTIMATED REVENUES - FUND 402					
APPROPRIATIONS - FUND 402					
NET OF REVENUES/APPROPRIATIONS - FUND 402					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
403-0000-36210	INTEREST EARNINGS	(175)	138		
403-0000-36240	REIMBURSEMENTS				
NET OF REVENUES/APPROPRIATIONS - 0000 -		(175)	138		
Dept 1000 - GENERAL GOVERNMENT					
403-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 3100 - HWYS, STREETS, AND ROADS					
403-3100-44250	EQUIPMENT REPLACEMENT				
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET					
ESTIMATED REVENUES - FUND 403		(175)	138		
APPROPRIATIONS - FUND 403					
NET OF REVENUES/APPROPRIATIONS - FUND 403		(175)	138		
BEGINNING FUND BALANCE		6,800	6,625	6,625	6,763
ENDING FUND BALANCE		6,625	6,763	6,625	6,763

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
404-0000-31000	GENERAL PROPERTY TAXES		5,000	20,000	25,000
404-0000-33400	STATE GRANTS AND AIDS	16,000			
404-0000-34125	DONATIONS	1,025		43,073	45,268
404-0000-34126	RAILROAD PARK IMPROVEMENTS	4,800	45,650		
404-0000-34127	SWENSON PARK IMPROVEMENTS				
404-0000-34230	PARK & RECREATION DEDICATION	1,800			
404-0000-36210	INTEREST EARNINGS	(6,149)	4,259	2,164	
404-0000-36550	GAMBLING PROCEEDS				
404-0000-39203	TRANSFER FROM OTHER FUND			5,000	
NET OF REVENUES/APPROPRIATIONS - 0000 -		17,476	54,909	70,237	70,268
Dept 5200 - PARKS					
404-5200-43030	ENGINEERING	23,729			
404-5200-45300	IMPROVEMENTS OTHER THAN BLDGS				
404-5200-45350	IMPROVEMENTS				
404-5200-45400	IMPROVEMENTS SWENSON PARK	43,955			
404-5200-45450	IMPROVEMENTS RAILROAD PARK		6,720		
404-5200-45800	OTHER EQUIPMENT			10,000	25,000
404-5200-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS		(67,684)	(6,720)	(10,000)	(25,000)
ESTIMATED REVENUES - FUND 404		17,476	54,909	70,237	70,268
APPROPRIATIONS - FUND 404		67,684	6,720	10,000	25,000
NET OF REVENUES/APPROPRIATIONS - FUND 404		(50,208)	48,189	60,237	45,268
BEGINNING FUND BALANCE		229,295	179,087	179,087	227,276
ENDING FUND BALANCE		179,087	227,276	239,324	272,544

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
405-0000-34780	PARK FEES				
405-0000-36210	INTEREST EARNINGS	(140)	110	9	149
NET OF REVENUES/APPROPRIATIONS - 0000 -		(140)	110	9	149
Dept 1000 - GENERAL GOVERNMENT					
405-1000-47210	TRANSFER			10,000	
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE				(10,000)	
Dept 5200 - PARKS					
405-5200-45350	IMPROVEMENTS			148,666	
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS				(148,666)	
ESTIMATED REVENUES - FUND 405		(140)	110	9	149
APPROPRIATIONS - FUND 405				158,666	
NET OF REVENUES/APPROPRIATIONS - FUND 405		(140)	110	(158,657)	149
BEGINNING FUND BALANCE		5,425	5,286	5,286	5,396
ENDING FUND BALANCE		5,285	5,396	(153,371)	5,545

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
407-0000-33400	STATE GRANTS AND AIDS				
407-0000-33418	MUNICIPAL STATE AID FOR STREET				
407-0000-33419	MUNICIPAL STATE AID FOR MAINT	146,951	141,598		
407-0000-36100	SPECIAL ASSESSMENTS				
407-0000-36210	INTEREST EARNINGS	(29,997)	21,415	4,654	6,309
407-0000-39200	INTERFUND OPERATING TRANSFERS				
NET OF REVENUES/APPROPRIATIONS - 0000 -		116,954	163,013	4,654	6,309
Dept 3100 - HWYS, STREETS, AND ROADS					
407-3100-43030	ENGINEERING				
407-3100-43040	ATTORNEY FEES				
407-3100-45000	CAPITAL OUTLAY			177,000	185,000
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET				(177,000)	(185,000)
ESTIMATED REVENUES - FUND 407		116,954	163,013	4,654	6,309
APPROPRIATIONS - FUND 407				177,000	185,000
NET OF REVENUES/APPROPRIATIONS - FUND 407		116,954	163,013	(172,346)	(178,691)
BEGINNING FUND BALANCE		666,629	783,583	783,583	946,596
ENDING FUND BALANCE		783,583	946,596	611,237	767,905

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
408-0000-31000	GENERAL PROPERTY TAXES	200,000	150,000	300,000	400,000
408-0000-33400	STATE GRANTS AND AIDS				
408-0000-33418	MUNICIPAL STATE AID FOR STREET	259,328	1,466,757		
408-0000-36100	SPECIAL ASSESSMENTS	75,630	66,940	92,110	84,305
408-0000-36210	INTEREST EARNINGS	(32,289)	28,798	54,926	33,577
408-0000-36240	REIMBURSEMENTS			290,337	
408-0000-38060	STREET UTILITY FRANCHISE FEES	108,315	223,014		291,737
408-0000-39200	INTERFUND OPERATING TRANSFERS				
408-0000-39203	TRANSFER FROM OTHER FUND				
408-0000-39300	BOND PROCEEDS				
408-0000-39320	BOND PREMIUM				
408-0000-47210	TRANSFER	143,958			
NET OF REVENUES/APPROPRIATIONS - 0000 -		467,026	1,935,509	737,373	809,619
Dept 1000 - GENERAL GOVERNMENT					
408-1000-43000	PROFESSIONAL SERVICE (GENERAL)				
408-1000-46120	BOND DISCOUNT AMORTIZATION				
408-1000-46130	ISSUANCE COSTS AND DISCOUNTS				
408-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 3100 - HWYS, STREETS, AND ROADS					
408-3100-43030	ENGINEERING	343,461	258,132		
408-3100-43040	ATTORNEY FEES	498	70		
408-3100-43510	LEGAL NOTICE PUBLICATION	56	872		
408-3100-45350	IMPROVEMENTS	3,935	1,481,718		
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET		(347,950)	(1,740,792)		
Dept 9425 - SEWER/WATER MAINTENANCE					
408-9425-45350	IMPROVEMENTS	39,720	24,013		
NET OF REVENUES/APPROPRIATIONS - 9425 - SEWER/WATER		(39,720)	(24,013)		
ESTIMATED REVENUES - FUND 408		610,984	1,935,509	737,373	809,619
APPROPRIATIONS - FUND 408		531,628	1,764,805		
NET OF REVENUES/APPROPRIATIONS - FUND 408		79,356	170,704	737,373	809,619
BEGINNING FUND BALANCE		1,292,825	1,372,182	1,372,182	1,542,886
ENDING FUND BALANCE		1,372,181	1,542,886	2,109,555	2,352,505

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
409-0000-36210	INTEREST EARNINGS	(59,442)	43,740	375	
409-0000-39203	TRANSFER FROM OTHER FUND			47,179	
NET OF REVENUES/APPROPRIATIONS - 0000 -		(59,442)	43,740	47,554	
Dept 1000 - GENERAL GOVERNMENT					
409-1000-43000	PROFESSIONAL SERVICE (GENERAL)				
409-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
ESTIMATED REVENUES - FUND 409		(59,442)	43,740	47,554	
APPROPRIATIONS - FUND 409					
NET OF REVENUES/APPROPRIATIONS - FUND 409		(59,442)	43,740	47,554	
BEGINNING FUND BALANCE		2,234,376	2,174,934	2,174,934	2,218,674
ENDING FUND BALANCE		2,174,934	2,218,674	2,222,488	2,218,674

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
420-0000-33418	MUNICIPAL STATE AID FOR STREET				
420-0000-36100	SPECIAL ASSESSMENTS				
420-0000-39200	INTERFUND OPERATING TRANSFERS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
420-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 3100 - HWYS, STREETS, AND ROADS					
420-3100-43030	ENGINEERING				
420-3100-43040	ATTORNEY FEES				
420-3100-43510	LEGAL NOTICE PUBLICATION				
420-3100-45000	CAPITAL OUTLAY				
420-3100-45500	MISCELLANEOUS				
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET					
ESTIMATED REVENUES - FUND 420					
APPROPRIATIONS - FUND 420					
NET OF REVENUES/APPROPRIATIONS - FUND 420					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
437-0000-39200	INTERFUND OPERATING TRANSFERS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1500 - FINANCIAL ADMINISTRATION					
437-1500-43000	PROFESSIONAL SERVICE (GENERAL)				
NET OF REVENUES/APPROPRIATIONS - 1500 - FINANCIAL AD					
ESTIMATED REVENUES - FUND 437					
APPROPRIATIONS - FUND 437					
NET OF REVENUES/APPROPRIATIONS - FUND 437					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 1000 - GENERAL GOVERNMENT					
465-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
ESTIMATED REVENUES - FUND 465					
APPROPRIATIONS - FUND 465					
NET OF REVENUES/APPROPRIATIONS - FUND 465					
	BEGINNING FUND BALANCE				
	ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
490-0000-36210	INTEREST EARNINGS	(2,044)	2,324	1,052	1,340
490-0000-36550	GAMBLING PROCEEDS	29,299	18,310	20,873	47,147
NET OF REVENUES/APPROPRIATIONS - 0000 -		27,255	20,634	21,925	48,487
Dept 1000 - GENERAL GOVERNMENT					
490-1000-45800	OTHER EQUIPMENT				
490-1000-47210	TRANSFER			10,000	
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE				(10,000)	
Dept 5200 - PARKS					
490-5200-45300	IMPROVEMENTS OTHER THAN BLDGS				
490-5200-45800	OTHER EQUIPMENT				
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS					
ESTIMATED REVENUES - FUND 490		27,255	20,634	21,925	48,487
APPROPRIATIONS - FUND 490				10,000	
NET OF REVENUES/APPROPRIATIONS - FUND 490		27,255	20,634	11,925	48,487
BEGINNING FUND BALANCE		73,384	100,639	100,639	121,273
ENDING FUND BALANCE		100,639	121,273	112,564	169,760

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 0000					
601-0000-32210	BUILDING PERMITS				
601-0000-33160	FEDERAL GRANT FUNDS				
601-0000-33400	STATE GRANTS AND AIDS				
601-0000-33439	PERA PENSION OTHER REVENUE				
601-0000-36100	SPECIAL ASSESSMENTS		(395)		
601-0000-36200	MISCELLANEOUS REVENUES		6,924		
601-0000-36210	INTEREST EARNINGS	(34,149)	28,451	12,000	15,000
601-0000-36211	INTERFUND LOAN INTEREST				
601-0000-36240	REIMBURSEMENTS	1,242			
601-0000-37125	UTILITY CHARGES	695,605	503,327	636,532	667,403
601-0000-37126	UTILITY PENALTIES	6,652	4,250	8,000	8,000
601-0000-37130	UTILITY DEPARTMENT				
601-0000-37155	UTILITY INSPECTION	2,100	980	1,000	1,000
601-0000-37160	CONNECTION CHARGES	153,887	39,780	64,000	64,000
601-0000-39203	TRANSFER FROM OTHER FUND				
601-0000-39320	BOND PREMIUM	3,102			
601-0000-39350	TRANSFER OF CAPITAL ASSETS				
601-0000-39400	PROCEEDS FROM SALE				
601-0000-39999	PRIOR PERIOD ADJUSTMENTS				
NET OF REVENUES/APPROPRIATIONS - 0000 -		828,439	583,317	721,532	755,403
Dept 1000 - GENERAL GOVERNMENT					
601-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 7000 - DEBT SERVICE					
601-7000-46010	DEBT SRV BOND PRINCIPAL			164,895	171,298
601-7000-46110	BOND INTEREST	59,174	57,032	57,032	53,214
601-7000-46130	ISSUANCE COSTS AND DISCOUNTS				
601-7000-46200	FISCAL AGENT FEES	1,000			
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(60,174)	(57,032)	(221,927)	(224,512)
Dept 9400 - CLJSTC					
601-9400-41290	PENSION EXPENSE				
NET OF REVENUES/APPROPRIATIONS - 9400 - CLJSTC					
Dept 9415 - SEWER/WATER UTILITY EXPENSE					
601-9415-41290	PENSION EXPENSE				
601-9415-44290	REIMBURSEMENTS & REFUNDS				
NET OF REVENUES/APPROPRIATIONS - 9415 - SEWER/WATER					
Dept 9425 - SEWER/WATER MAINTENANCE					
601-9425-41010	FULL TIME - REGULAR	151,036	99,776	153,630	165,320
601-9425-41020	FULL TIME - OVERTIME	6,988	6,351	3,000	6,000
601-9425-41030	PART TIME EMPLOYEES REGULAR		4,083	2,500	2,500
601-9425-41210	PERA	11,945	7,943	11,930	13,040
601-9425-41220	FICA	11,208	7,807	12,170	13,300
601-9425-41290	PENSION EXPENSE	32,912			
601-9425-41300	EMPLOYER PAID IN (GENERAL)	37,286	24,475	34,630	36,370
601-9425-41310	LIFE INSURANCE	1,556	1,274	1,120	1,180
601-9425-41390	OPEB EXPENSE				
601-9425-41500	WORKER S COMP (GENERAL)	7,863	11,664	14,487	14,288
601-9425-42000	SUPPLIES - OFFICE/COPY/COMPUTR	216		2,500	2,500
601-9425-42050	SOFTWARE UPGRADES	2,095	1,192	5,000	5,000
601-9425-42080	TRAINING AND INSTRUCTION	545	275	1,500	1,500
601-9425-42100	OPERATING SUPPLIES	1,096	446	500	500
601-9425-42120	MOTOR FUELS	8,287	10,488	7,500	10,000
601-9425-42160	CHEMICALS/CHEMICAL PRODUCTS	6,083	7,799	15,000	15,000
601-9425-42290	METERS	49,822	212,338	50,000	10,000
601-9425-42300	SAFETY EQUIPMENT	1,389	184	1,500	1,500
601-9425-42310	CONTRACTED SERVICES	7,538	5,482	6,000	7,500
601-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	8,141	2,280	10,000	10,000
601-9425-42910	EQUIPMENT REPAIR				
601-9425-42950	SCADA SYSTEM	3,249		7,500	7,500
601-9425-43000	PROFESSIONAL SERVICE (GENERAL)	4,138	9,454	20,000	20,000
601-9425-43030	ENGINEERING	13,954			
601-9425-43040	ATTORNEY FEES				
601-9425-43060	PERSONNEL TESTING				
601-9425-43110	LAB COSTS	2,649	1,979	2,300	2,800
601-9425-43120	FEE (GOVERNMENT-STATE)	1,475	4,554	5,000	5,000
601-9425-43210	TELEPHONE	4,681	3,906	2,700	5,000
601-9425-43220	POSTAGE	1,469	1,322	500	1,500
601-9425-43510	LEGAL NOTICE PUBLICATION	490	1,099		
601-9425-43620	GENERAL PROPERTY INSURANCE				
601-9425-43630	GENERAL LIABILITY INSURANCE	9,499	17,945	12,950	13,750
601-9425-43700	INSPECTIONS				

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU	09/30/23	BUDGET	BUDGET
Dept 9425 - SEWER/WATER MAINTENANCE					
601-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER	38,941	22,404	40,000	40,000
601-9425-43840	REFUSE				
601-9425-43900	VEHICLE MAINTENANCE				
601-9425-44010	REPAIRS & MAINT. - BUILDINGS	478	2,263	4,500	4,500
601-9425-44030	REP & MAIN. - OTHER THAN BLDGS				
601-9425-44040	REPAIRS & MAINT. - EQUIPMENT	11,465	3,507	10,000	12,000
601-9425-44100	RENTALS (EQUIPMENT)				
601-9425-44180	UNIFORMS				
601-9425-44200	DEPRECIATION	220,962	165,720	233,245	220,960
601-9425-44250	EQUIPMENT REPLACEMENT				
601-9425-44290	REIMBURSEMENTS & REFUNDS				
601-9425-44320	NSF CHECKS				
601-9425-44330	DUES & SUBSCRIPTIONS	835	1,046	1,500	1,500
601-9425-44390	REPAIRS & MAINT. - WELLS	14,256	11,640	20,000	20,000
601-9425-44490	WATERMAIN BREAK	44,197	1,000	20,000	25,000
601-9425-44650	LOCATES (GOPHER STATE)	1,545	312	1,800	1,800
601-9425-44850	EMERGENCY EQUIPMENT REPAIR				
601-9425-44950	SAFETY EQUIPMENT				
601-9425-45210	WATER TOWERS	6,000		5,000	5,000
601-9425-45350	IMPROVEMENTS			50,000	55,000
601-9425-49050	2014 FORD F350				
NET OF REVENUES/APPROPRIATIONS - 9425 - SEWER/WATER		(726,289)	(652,008)	(769,962)	(756,808)
ESTIMATED REVENUES - FUND 601		828,439	583,317	721,532	755,403
APPROPRIATIONS - FUND 601		786,463	709,040	991,889	981,320
NET OF REVENUES/APPROPRIATIONS - FUND 601		41,976	(125,723)	(270,357)	(225,917)
BEGINNING FUND BALANCE		5,616,492	5,658,468	5,658,468	5,532,745
ENDING FUND BALANCE		5,658,468	5,532,745	5,388,111	5,306,828

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 09/30/23	2023 AMENDED BUDGET	2024 DEPARTMENT REQU BUDGET
Dept 0000					
602-0000-33439	PERA PENSION OTHER REVENUE				
602-0000-33600	OTHER LOCAL INTERGOVERNMENTAL				
602-0000-36100	SPECIAL ASSESSMENTS		395		
602-0000-36200	MISCELLANEOUS REVENUES				
602-0000-36210	INTEREST EARNINGS	(64,872)	54,663	25,000	27,000
602-0000-36211	INTERFUND LOAN INTEREST				
602-0000-36240	REIMBURSEMENTS				
602-0000-36255	CAPITAL CONTRIBUTIONS FROM DEV				
602-0000-37125	UTILITY CHARGES	1,292,458	912,393	1,251,787	1,270,563
602-0000-37126	UTILITY PENALTIES	12,706	8,184		
602-0000-37155	UTILITY INSPECTION				
602-0000-37160	CONNECTION CHARGES	146,510	40,950	74,000	74,000
602-0000-39203	TRANSFER FROM OTHER FUND				
602-0000-39320	BOND PREMIUM	6,206			
602-0000-39350	TRANSFER OF CAPITAL ASSETS				
602-0000-39400	PROCEEDS FROM SALE				
602-0000-39999	PRIOR PERIOD ADJUSTMENTS				
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,393,008	1,016,585	1,350,787	1,371,563
Dept 1000 - GENERAL GOVERNMENT					
602-1000-43030	ENGINEERING				
602-1000-43040	ATTORNEY FEES				
602-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 7000 - DEBT SERVICE					
602-7000-46010	DEBT SRV BOND PRINCIPAL		8,607	115,105	118,702
602-7000-46110	BOND INTEREST	14,739	16,829	12,733	9,226
602-7000-46130	ISSUANCE COSTS AND DISCOUNTS				
602-7000-46200	FISCAL AGENT FEES				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(14,739)	(25,436)	(127,838)	(127,928)
Dept 9400 - CLJSTC					
602-9400-46010	DEBT SRV BOND PRINCIPAL				
602-9400-46110	BOND INTEREST				
NET OF REVENUES/APPROPRIATIONS - 9400 - CLJSTC					
Dept 9415 - SEWER/WATER UTILITY EXPENSE					
602-9415-41290	PENSION EXPENSE				
602-9415-46400	CLJSTC PRINCIPAL	303,928	295,520	308,738	315,628
602-9415-46450	CLJSTC INTEREST	23,796	18,047	16,663	9,603
NET OF REVENUES/APPROPRIATIONS - 9415 - SEWER/WATER		(327,724)	(313,567)	(325,401)	(325,231)
Dept 9425 - SEWER/WATER MAINTENANCE					
602-9425-41010	FULL TIME - REGULAR	141,694	95,872	116,910	126,580
602-9425-41020	FULL TIME - OVERTIME	6,987	6,350	14,000	14,000
602-9425-41030	PART TIME EMPLOYEES REGULAR		4,083	2,500	2,500
602-9425-41210	PERA	11,232	7,650	10,010	10,730
602-9425-41220	FICA	10,498	7,514	10,210	10,950
602-9425-41290	PENSION EXPENSE	33,024			
602-9425-41300	EMPLOYER PAID IN (GENERAL)	35,482	23,748	27,740	29,130
602-9425-41310	LIFE INSURANCE	1,556	1,274	870	910
602-9425-41390	OPEB EXPENSE				
602-9425-41500	WORKER S COMP (GENERAL)	7,937	11,501		
602-9425-42000	SUPPLIES - OFFICE/COPY/COMPUTR		32		
602-9425-42050	SOFTWARE UPGRADES	1,500	1,192	5,000	5,000
602-9425-42080	TRAINING AND INSTRUCTION	1,171	168	1,500	1,500
602-9425-42100	OPERATING SUPPLIES	1,519	551	650	750
602-9425-42120	MOTOR FUELS	7,596	6,876	7,500	8,000
602-9425-42300	SAFETY EQUIPMENT	1,082	283	1,500	1,500
602-9425-42310	CONTRACTED SERVICES	11,761	10,298	10,000	12,000
602-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	1,267	737	1,500	1,500
602-9425-42650	SEWER PONDS				
602-9425-42910	EQUIPMENT REPAIR				
602-9425-42950	SCADA SYSTEM	1,930		7,500	7,500
602-9425-43000	PROFESSIONAL SERVICE (GENERAL)	13,046	12,966	20,000	20,000
602-9425-43060	PERSONNEL TESTING				
602-9425-43120	FEE (GOVERNMENT-STATE)				
602-9425-43210	TELEPHONE	5,239	3,704	2,700	3,000
602-9425-43220	POSTAGE	1,447	1,322	500	1,500
602-9425-43620	GENERAL PROPERTY INSURANCE				
602-9425-43630	GENERAL LIABILITY INSURANCE	71	28,768	19,850	20,060
602-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER	12,766	17,648	25,000	25,000
602-9425-43840	REFUSE				
602-9425-43890	SEWER PLANT FEES	310,873	202,689	338,458	349,000
602-9425-43900	VEHICLE MAINTENANCE				

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 9425 - SEWER/WATER MAINTENANCE					
602-9425-44010	REPAIRS & MAINT. - BUILDINGS				
602-9425-44030	REP & MAIN. - OTHER THAN BLDGS				
602-9425-44040	REPAIRS & MAINT. - EQUIPMENT	6,220	23,191	30,300	31,000
602-9425-44100	RENTALS (EQUIPMENT)	77		1,000	1,000
602-9425-44180	UNIFORMS				
602-9425-44200	DEPRECIATION	326,187	244,640	320,468	326,187
602-9425-44250	EQUIPMENT REPLACEMENT				
602-9425-44330	DUES & SUBSCRIPTIONS	480	556	400	800
602-9425-44380	LIFT STATIONS MAINTENANCE	29,926	9,627	20,000	23,000
602-9425-44650	LOCATES (GOPHER STATE)	1,545	312	1,800	1,800
602-9425-44800	SEWER MAIN MAINTENANCE	3,330		5,000	5,000
602-9425-44850	EMERGENCY EQUIPMENT REPAIR				
602-9425-44950	SAFETY EQUIPMENT			1,500	2,000
602-9425-45350	IMPROVEMENTS	49,416	99,452	50,000	55,000
602-9425-49050	2014 FORD F350				
602-9425-49200	TANDEM GENERATOR TRAILER				
NET OF REVENUES/APPROPRIATIONS - 9425 - SEWER/WATER		(1,036,859)	(823,004)	(1,054,366)	(1,096,897)
ESTIMATED REVENUES - FUND 602					
		1,393,008	1,016,585	1,350,787	1,371,563
APPROPRIATIONS - FUND 602					
		1,379,322	1,162,007	1,507,605	1,550,056
NET OF REVENUES/APPROPRIATIONS - FUND 602		13,686	(145,422)	(156,818)	(178,493)
BEGINNING FUND BALANCE		11,984,175	11,997,864	11,997,864	11,852,442
ENDING FUND BALANCE		11,997,861	11,852,442	11,841,046	11,673,949

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY THRU 09/30/23	2023 AMENDED BUDGET	2024 DEPARTMENT REQU BUDGET
Dept 0000					
651-0000-33439	PERA PENSION OTHER REVENUE				
651-0000-34111	ENGINEER FEE	1,500	1,850		
651-0000-36100	SPECIAL ASSESSMENTS				
651-0000-36210	INTEREST EARNINGS	(5,543)	10,284	1,500	3,000
651-0000-36240	REIMBURSEMENTS	36,758			
651-0000-37125	UTILITY CHARGES	230,128	158,718	52,500	100,000
651-0000-39200	INTERFUND OPERATING TRANSFERS				
651-0000-39203	TRANSFER FROM OTHER FUND				
651-0000-39320	BOND PREMIUM				
651-0000-39350	TRANSFER OF CAPITAL ASSETS				
651-0000-39400	PROCEEDS FROM SALE	805			
NET OF REVENUES/APPROPRIATIONS - 0000 -		263,648	170,852	54,000	103,000
Dept 1000 - GENERAL GOVERNMENT					
651-1000-43030	ENGINEERING	7,396	3,178		
651-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE		(7,396)	(3,178)		
Dept 3100 - HWYS, STREETS, AND ROADS					
651-3100-44000	REPAIRS & MAINT CONTR.				
651-3100-45350	IMPROVEMENTS	4,837			50,000
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET		(4,837)			(50,000)
Dept 7000 - DEBT SERVICE					
651-7000-46010	DEBT SRV BOND PRINCIPAL				
651-7000-46110	BOND INTEREST				
651-7000-46130	ISSUANCE COSTS AND DISCOUNTS				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
Dept 9425 - SEWER/WATER MAINTENANCE					
651-9425-41010	FULL TIME - REGULAR	20,117	15,347	33,330	35,840
651-9425-41030	PART TIME EMPLOYEES REGULAR			2,500	2,500
651-9425-41210	PERA	1,509	1,151	2,690	2,880
651-9425-41220	FICA	1,539	1,174	2,740	2,930
651-9425-41290	PENSION EXPENSE	16,068			
651-9425-41300	EMPLOYER PAID IN (GENERAL)	5,443	3,464	9,170	9,630
651-9425-41310	LIFE INSURANCE			110	120
651-9425-42080	TRAINING AND INSTRUCTION	461		5,045	1,800
651-9425-42100	OPERATING SUPPLIES	1,127	50	927	1,000
651-9425-42300	SAFETY EQUIPMENT	1,097		1,515	2,000
651-9425-42310	CONTRACTED SERVICES	7,345	8,313	8,100	8,500
651-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	2,143	1,296	2,545	2,500
651-9425-42910	EQUIPMENT REPAIR				
651-9425-43000	PROFESSIONAL SERVICE (GENERAL)		604		
651-9425-43100	MS4 PERMIT - ENGINEERING	13,083	7,458	10,300	10,300
651-9425-43210	TELEPHONE			2,700	2,700
651-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER				
651-9425-43840	REFUSE	30	900	1,000	1,000
651-9425-43900	VEHICLE MAINTENANCE				
651-9425-44010	REPAIRS & MAINT. - BUILDINGS				
651-9425-44030	REP & MAIN. - OTHER THAN BLDGS	55,854	68,328	55,050	55,050
651-9425-44040	REPAIRS & MAINT. - EQUIPMENT	60,798	3,431	27,800	27,000
651-9425-44180	UNIFORMS				
651-9425-44200	DEPRECIATION	51,422	38,567	51,423	51,423
651-9425-44290	REIMBURSEMENTS & REFUNDS				
651-9425-44410	STREET MAINT MATERIALS	3,510	9,036	8,800	8,500
651-9425-44430	MS4 PERMIT - IMPLEMENTATION				
651-9425-44650	LOCATES (GOPHER STATE)	1,545	311	1,800	1,800
NET OF REVENUES/APPROPRIATIONS - 9425 - SEWER/WATER		(243,091)	(159,430)	(227,545)	(227,473)
ESTIMATED REVENUES - FUND 651		263,648	170,852	54,000	103,000
APPROPRIATIONS - FUND 651		255,324	162,608	227,545	277,473
NET OF REVENUES/APPROPRIATIONS - FUND 651		8,324	8,244	(173,545)	(174,473)
BEGINNING FUND BALANCE		1,668,854	1,677,178	1,677,178	1,685,422
ENDING FUND BALANCE		1,677,178	1,685,422	1,503,633	1,510,949

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
700-0000-36210	INTEREST EARNINGS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 7000 - DEBT SERVICE					
700-7000-47200	OPERATING TRANSFERS				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
ESTIMATED REVENUES - FUND 700					
APPROPRIATIONS - FUND 700					
NET OF REVENUES/APPROPRIATIONS - FUND 700					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
800-0000-32220	FEEES ETC.				
800-0000-36100	SPECIAL ASSESSMENTS				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
800-1000-43000	PROFESSIONAL SERVICE (GENERAL)				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 1400 - CITY CLERK OFFICE					
800-1400-43000	PROFESSIONAL SERVICE (GENERAL)				
NET OF REVENUES/APPROPRIATIONS - 1400 - CITY CLERK O					
ESTIMATED REVENUES - FUND 800					
APPROPRIATIONS - FUND 800					
NET OF REVENUES/APPROPRIATIONS - FUND 800					
BEGINNING FUND BALANCE		1	1	1	1
ENDING FUND BALANCE		1	1	1	1

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
830-0000-31000	GENERAL PROPERTY TAXES				
830-0000-33401	LOCAL GOVERNMENT AID				
830-0000-36210	INTEREST EARNINGS				
830-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 2110 - POLICE DEPARTMENT					
830-2110-45800	OTHER EQUIPMENT				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR					
Dept 2200 - FIRE DEPARTMENT					
830-2200-45250	VEHICLE				
830-2200-45350	IMPROVEMENTS				
830-2200-45800	OTHER EQUIPMENT				
830-2200-47220	INTERFUND INTEREST EXPENSE				
NET OF REVENUES/APPROPRIATIONS - 2200 - FIRE DEPARTM					
Dept 7000 - DEBT SERVICE					
830-7000-46010	DEBT SRV BOND PRINCIPAL				
830-7000-46110	BOND INTEREST				
830-7000-47000	PRINCIPAL				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
ESTIMATED REVENUES - FUND 830					
APPROPRIATIONS - FUND 830					
NET OF REVENUES/APPROPRIATIONS - FUND 830					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
840-0000-31000	GENERAL PROPERTY TAXES				
840-0000-33401	LOCAL GOVERNMENT AID				
840-0000-33620	OTHER COUNTY GRANTS & AIDS				
840-0000-36210	INTEREST EARNINGS				
840-0000-36240	REIMBURSEMENTS				
840-0000-39203	TRANSFER FROM OTHER FUND				
840-0000-39400	PROCEEDS FROM SALE				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 2110 - POLICE DEPARTMENT					
840-2110-45350	IMPROVEMENTS				
840-2110-45800	OTHER EQUIPMENT				
840-2110-45900	VEHICLE				
840-2110-47200	OPERATING TRANSFERS				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR					
ESTIMATED REVENUES - FUND 840					
APPROPRIATIONS - FUND 840					
NET OF REVENUES/APPROPRIATIONS - FUND 840					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
850-0000-31000	GENERAL PROPERTY TAXES				
850-0000-34125	DONATIONS				
850-0000-36210	INTEREST EARNINGS				
850-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
850-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 5200 - PARKS					
850-5200-45350	IMPROVEMENTS				
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS					
ESTIMATED REVENUES - FUND 850					
APPROPRIATIONS - FUND 850					
NET OF REVENUES/APPROPRIATIONS - FUND 850					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
860-0000-31000	GENERAL PROPERTY TAXES				
860-0000-36210	INTEREST EARNINGS				
860-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
860-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
ESTIMATED REVENUES - FUND 860					
APPROPRIATIONS - FUND 860					
NET OF REVENUES/APPROPRIATIONS - FUND 860					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

User: AEM

Fund: 870 GENERAL ADMINISTRATION CIP

DB: WYOMING

Calculations as of 09/30/2023

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
870-0000-31000	GENERAL PROPERTY TAXES				
870-0000-33401	LOCAL GOVERNMENT AID				
870-0000-36210	INTEREST EARNINGS				
870-0000-39203	TRANSFER FROM OTHER FUND				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
870-1000-42090	NETWORK MUNICIPAL COMPUTERS				
870-1000-42220	OFFICE EQUIPMENT				
870-1000-45350	IMPROVEMENTS				
870-1000-45900	VEHICLE				
870-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
ESTIMATED REVENUES - FUND 870					
APPROPRIATIONS - FUND 870					
NET OF REVENUES/APPROPRIATIONS - FUND 870					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
880-0000-31000	GENERAL PROPERTY TAXES				
880-0000-33401	LOCAL GOVERNMENT AID				
880-0000-36210	INTEREST EARNINGS				
880-0000-36240	REIMBURSEMENTS				
880-0000-39203	TRANSFER FROM OTHER FUND				
880-0000-39311	CAPITAL LEASE PROCEEDS				
880-0000-39400	PROCEEDS FROM SALE				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
Dept 1000 - GENERAL GOVERNMENT					
880-1000-47210	TRANSFER				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE					
Dept 3100 - HWYS, STREETS, AND ROADS					
880-3100-42750	TRUCK PAYMENT				
880-3100-42900	STREET SIGN REPAIR				
880-3100-44250	EQUIPMENT REPLACEMENT				
880-3100-44270	LOADER REPLACEMENT				
880-3100-44500	CRACK FILLING				
880-3100-44550	SEAL COATING				
880-3100-44570	GRAVEL IMPROVEMENTS				
880-3100-44580	CALCIUM CHLORIDE				
880-3100-44600	POTHoles/PATCHING				
880-3100-45350	IMPROVEMENTS				
880-3100-45800	OTHER EQUIPMENT				
880-3100-46000	BOND PRINCIPAL				
880-3100-46110	BOND INTEREST				
880-3100-47200	OPERATING TRANSFERS				
880-3100-47220	INTERFUND INTEREST EXPENSE				
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET					
Dept 7000 - DEBT SERVICE					
880-7000-46010	DEBT SRV BOND PRINCIPAL				
880-7000-46110	BOND INTEREST				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE					
ESTIMATED REVENUES - FUND 880					
APPROPRIATIONS - FUND 880					
NET OF REVENUES/APPROPRIATIONS - FUND 880					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
		THRU 09/30/23		BUDGET	BUDGET
Dept 0000					
900-0000-36210	INTEREST EARNINGS				
900-0000-39720	TRANSFERS IN				
NET OF REVENUES/APPROPRIATIONS - 0000 -					
ESTIMATED REVENUES - FUND 900					
APPROPRIATIONS - FUND 900					
NET OF REVENUES/APPROPRIATIONS - FUND 900					
	BEGINNING FUND BALANCE				
	ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
Dept 0000					
999-0000-31000	GENERAL PROPERTY TAXES	100,010			
999-0000-33439	PERA PENSION OTHER REVENUE				
999-0000-36100	SPECIAL ASSESSMENTS	416,257			
999-0000-36255	CAPITAL CONTRIBUTIONS FROM DEV				
999-0000-36505	REVOLVING LOANS RETAINED				
999-0000-39230	BOND PREMIUM REVENUE	32,736			
999-0000-39300	BOND PROCEEDS				
999-0000-39999	PRIOR PERIOD ADJUSTMENTS				
NET OF REVENUES/APPROPRIATIONS - 0000 -		549,003			
Dept 1000 - GENERAL GOVERNMENT					
999-1000-41000	SALARIES & WAGES	15,754			
999-1000-41010	FULL TIME - REGULAR				
999-1000-41290	PENSION EXPENSE				
999-1000-41390	OPEB EXPENSE				
999-1000-44200	DEPRECIATION	1,198,982			
999-1000-45000	CAPITAL OUTLAY	(243,819)			
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVE		(970,917)			
Dept 1400 - CITY CLERK OFFICE					
999-1400-41290	PENSION EXPENSE	350,319			
NET OF REVENUES/APPROPRIATIONS - 1400 - CITY CLERK O		(350,319)			
Dept 2000 - PUBLIC SAFETY					
999-2000-41000	SALARIES & WAGES	(74,735)			
999-2000-41010	FULL TIME - REGULAR				
999-2000-41290	PENSION EXPENSE				
999-2000-41390	OPEB EXPENSE				
999-2000-44200	DEPRECIATION				
999-2000-45000	CAPITAL OUTLAY	(384,697)			
999-2000-47300	LOSS OF SALE OF CAP	6,183			
NET OF REVENUES/APPROPRIATIONS - 2000 - PUBLIC SAFET		453,249			
Dept 2110 - POLICE DEPARTMENT					
999-2110-41010	FULL TIME - REGULAR				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPAR					
Dept 3000 - PUBLIC WORKS					
999-3000-41000	SALARIES & WAGES	1,304			
999-3000-41010	FULL TIME - REGULAR				
999-3000-41290	PENSION EXPENSE				
999-3000-41390	OPEB EXPENSE				
999-3000-44200	DEPRECIATION				
999-3000-45000	CAPITAL OUTLAY				
999-3000-47300	LOSS OF SALE OF CAP				
NET OF REVENUES/APPROPRIATIONS - 3000 - PUBLIC WORKS		(1,304)			
Dept 3100 - HWYS, STREETS, AND ROADS					
999-3100-41010	FULL TIME - REGULAR				
999-3100-45000	CAPITAL OUTLAY	(264,713)			
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREET		264,713			
Dept 5000 - CULTURE-RECREATION					
999-5000-44200	DEPRECIATION				
999-5000-45000	CAPITAL OUTLAY	(7,961)			
NET OF REVENUES/APPROPRIATIONS - 5000 - CULTURE-RECR		7,961			
Dept 5200 - PARKS					
999-5200-41000	SALARIES & WAGES	(843)			
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS		843			
Dept 7000 - DEBT SERVICE					
999-7000-46010	DEBT SRV BOND PRINCIPAL	(1,244,534)			
999-7000-46100	CAPITAL LEASE PRINCIPAL				
999-7000-46110	BOND INTEREST	(15,714)			
999-7000-46120	BOND DISCOUNT AMORTIZATION				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		1,260,248			
Dept 9000 - MISCELLANEOUS					
999-9000-47250	TRANSFER OF CAPITAL ASSETS				
NET OF REVENUES/APPROPRIATIONS - 9000 - MISCELLANEOU					
ESTIMATED REVENUES - FUND 999		549,003			
APPROPRIATIONS - FUND 999		(664,474)			
NET OF REVENUES/APPROPRIATIONS - FUND 999		1,213,477			

GL NUMBER	DESCRIPTION	2022	2023	2023	2024
		ACTIVITY	ACTIVITY	AMENDED	DEPARTMENT REQU
			THRU 09/30/23	BUDGET	BUDGET
	BEGINNING FUND BALANCE	13,953,653	14,963,402	14,963,402	14,963,402
	FUND BALANCE ADJUSTMENTS	(203,727)			
	ENDING FUND BALANCE	14,963,403	14,963,402	14,963,402	14,963,402
	ESTIMATED REVENUES - ALL FUNDS	10,398,368	7,480,705	8,750,295	9,341,227
	APPROPRIATIONS - ALL FUNDS	9,081,797	8,587,143	8,943,331	9,492,723
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	1,316,571	(1,106,438)	(193,036)	(151,496)
	BEGINNING FUND BALANCE - ALL FUNDS	42,774,885	43,889,733	43,889,733	42,783,295
	FUND BALANCE ADJUSTMENTS - ALL FUNDS	(201,728)			
	ENDING FUND BALANCE - ALL FUNDS	43,889,728	42,783,295	43,696,697	42,631,799